

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Colombia, September 2009**

International Budget Partnership  
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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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**Section One: The Availability of Budget Documents**

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	2010
Executive's Budget Proposal	2010
Supporting Budget Documents	2010
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>“Anteproyecto” (Draft) 2010  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010</a>            3rd April 2009</p> <p><a href="Http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf">Http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>            October 2009</p> <p>“Versión impresa MFMP” (Printed Version Medium Term Fiscal Framework)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a></p>
Budget Summary	<p>“Proyecto de presupuesto general de la nación (Presentación en power point)” (Draft General Budget of the nation (Power Point presentation))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/el_ministerio/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/el_ministerio/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf</a>            29th July 2009</p>
Executive’s Budget Proposal	<p>“Texto de proyecto de ley presupuesto (2010)” (Text of Draft 2010 Budget Law)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf</a>            22            29th July 2009</p> <p>“Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis 2010” (Presidential Message. Sustainability of Investment in the Middle of the Crisis)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>            29th July 2009</p> <p><a href="http://direccion.camara.gov.co/camara/site/artic/20090805/asocfile/mensaje_anexo_2010.pdf">http://direccion.camara.gov.co/camara/site/artic/20090805/asocfile/mensaje_anexo_2010.pdf</a></p>

Budget Document One in Support of the Executive's Budget Proposal	<p>"Panorama Presupuestal 2009" (2009 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a>  30th July 2009</p> <p>"Gastos Fiscales - Beneficios Tributarios" (Fiscal Expenditures – Tax Benefits)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/8%20Mensaje%20Beneficios%20Tributarios.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/8%20Mensaje%20Beneficios%20Tributarios.pdf</a>  30th July 2009</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>"Anexo Gasto Social (Para el presupuesto 2010)" (Social Expenditure Annex (For 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2.%20Anexo%20GastoSocial.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2.%20Anexo%20GastoSocial.pdf</a>  29th July 2009</p> <p><a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%208%20CLASIFICADOR%20FUNCIONAL.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%208%20CLASIFICADOR%20FUNCIONAL.pdf</a></p>
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not produced
Enacted Budget	<p>"Law 1260 of December 23, 2008. General Budget of the Nation" (Ley 1260 del 23 de diciembre de 2008. Presupuesto General de la Nación)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf</a>  23th December 2008</p>
In-Year Reports	<p>Office of the General Accountant Reports  "Informes de Ejecución Presupuestal: Ejecución de Gastos de la Vigencia 2009" (In-Year Reports: Execution of Expenditures for 2009 Budget Year)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago</a></p> <p>"Documentos de Ejecución 2009" (2009 Budget Execution Documents)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago/documentos">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago/documentos</a>  Last available report May 2009 - Published June 2009</p> <p>"Informes de la contaduría" (Accounting Reports)  <a href="http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es">http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es</a></p>
Mid-Year Review	Not produced

Year-End Report	<p>“Informe de ejecución presupuestal acumulado” (Report on Accumulated Budget Execution)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf</a>  December 2008</p> <p>“Informe de fin de año de la contaduría” (Year-End Report of the Accounting Office)  <a href="http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/1/Balance_gral_publico20081231.pdf">http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/1/Balance_gral_publico20081231.pdf</a>  The Year-End Report has yet to be published.</p>
Audit Report	<p>“Informe de gestión (Auditoría del Balance General de la Nación) 2007-2008. Contraloría General de la República” (Management Report (Audit of General Balance Sheet of the Nation) 2007-2008 SAI)  <a href="http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/363/Infor_megestion2007-2008.pdf">http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/363/Infor_megestion2007-2008.pdf</a></p> <p>During most of the research process (June 2009-May 2010), this link has not been working. A hard copy of the document was given to the researcher, but on arbitrary basis, and it is not believed that this document is accessible to any member of the public in such a straightforward way for it to be considered available as per the OBI methodology.</p> <p>Produced but Not Available to the Public.</p>
Other Documents	<p>“Colombia ante los ojos de Wall Street. Marco fiscal de mediano plazo 2009” (Wall Street’s view of Colombia. 2009 Medium Term Fiscal Framework)  <a href="http://www.mincultura.gov.co/?idcategoria=23991#">http://www.mincultura.gov.co/?idcategoria=23991#</a>  17th June 2009</p> <p>“Informe al congreso 2009. Alvaro Uribe Vélez 2009” (Report to the Congress. Alvaro Uribe Velez)  <a href="http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210">http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210</a>  20th July 2009</p> <p>“Mensaje presidencial: ‘Un presupuesto para la competitividad y la cohesión social’” (Message from the President: “A budget for competitiveness and social cohesion”)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%20Presidencial%202009.pdf">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%20Presidencial%202009.pdf</a></p> <p>Informes finales auditorías realizadas. Vigencia 2007 (Auditoría realizada a la Contraloría) “Final reports of audits conducted. 2007 budget year (Auditing conducted on the Office of the Comptroller General)”  <a href="http://www.auditoria.gov.co/templates/2_3_informes_finales.as">http://www.auditoria.gov.co/templates/2_3_informes_finales.as</a>  (Internal Audit Office, released an audit of the SAI)</p>

<p>Relevant Ministries &amp; Departments</p>	<p>“Ministerio de Hacienda y Crédito Público, República de Colombia” (Ministry of the Treasury and Public Credit)  <a href="http://www.minhacienda.gov.co/MinHacienda">http://www.minhacienda.gov.co/MinHacienda</a>  “Departamento Nacional de Planeación” (National Planning Department)  <a href="http://www.dnp.gov.co">http://www.dnp.gov.co</a>  “Contraloría General de la República” (Office of the Comptroller General of the Republic—SAI)  <a href="http://www.contraloriagen.gov.co/html/home/home.asp">http://www.contraloriagen.gov.co/html/home/home.asp</a>  “Contaduría General de la Nación” (Office of General Accounting of the Nation)  <a href="http://www.contaduria.gov.co/">http://www.contaduria.gov.co/</a>  Auditoría General de la República (Office of the Auditor General of the Republic)  <a href="http://www.auditoria.gov.co/">http://www.auditoria.gov.co/</a></p>
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**\* Government Comments for Table 2 are available at the end of the Questionnaire**



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

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

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

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

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

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

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

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

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Texto de proyecto de ley presupuesto (2010)" (Text of the Draft Budget Law (2010))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf22">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf22</a>  29th July 2009</p> <p><u>Comment:</u>  In the Executive Budget Proposal, the entire budget is classified by administrative unit beginning with section 0101-Congress of the Republic and ending with section 3901-Administrative Department of Science, Technology and Innovation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

"Manual de Inversión Pública Nacional" (National Public Investment Manual, pages 31 & 32.)

<http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas/C3%BAAblicas/ManualesyPresentaciones/tabid/539/Default.aspx>

Comment:

The Executive Budget Proposal has functional classifications; in other words, all resources that are appropriated in the budget must be classified within a program or a subprogram; for example, resources used for infrastructure in the environmental sector appear in the budget with the following classification:

Program: 0111 Construction of Infrastructure for the Sector.

Subprogram: 0900 Inter-sub-sectoral Environment

Ex. Pg. 37, 2010 Draft Budget appropriates \$1,500,000,000.

**Peer Reviewer One Comment:** A more relevant source is "Clasificación Funcional del presupuesto 2010" [functional classification of the 2010 budget] <http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/3%20Clasificacion%20funcional.pdf>

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In Chapter III of Complementary Aspects to the President's Message, the functional classification of the 2010 budget is presented, as provided in Article 14 of Decree 4730 of 2005 and the methodology developed by the *Dirección General del Presupuesto Público Nacional* (National Budget Directorate), which meets international standards.

b

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Anteproyecto 2010" (2010 Draft)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010</a>          3rd April 2009</p> <p><u>Comment:</u>          The economic classification of the Executive Budget Proposal is based on IMF policies and once the final version of the Approved Budget is released, all items have this classification.</p> <p><b>Peer Reviewer One Comment:</b> Another relevant source is:  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2%20Clasificacion%20economica.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2%20Clasificacion%20economica.pdf</a></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> In chapter II of Complementary Aspects to the Presidential Message, the economic classification of the 2010 budget is presented, as provided in Articles 8 and 14 of Decree 4730 of 2005 and the methodology developed by the <i>Dirección General del Presupuesto Público Nacional</i> (National Budget Directorate), which meets international standards.</p>	<p>a</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
  - Program-level data are presented for at least two-thirds of, but not all, expenditures.
  - Program-level data are presented, but for less than two-thirds of expenditures.
  - No program-level data are presented.
  - Not applicable/other (please comment).

Citation:

"Anteproyecto 2010" (2010 draft)

<http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010>

3rd April 2009

Comment:

The Executive's Budget Proposal is submitted to Congress at the Sub-program level for all areas.

**Peer Reviewer One Comment:** Another relevant source is <http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/2%20Clasificacion%20economica.pdf>

**Peer Reviewer Two Comment:**

**Government Comment:** Article 14 of Decree 568 of 1996, the regulations of the organic budget statute (EOP) compiled in Decree 111 of 1996, establishes: ARTICLE 14. "The draft budget of Expenditures shall be submitted to the Congress [and] classified in budget sections wherein operations expenditures, public debt servicing and investment expenditures are differentiated in each one [section]. Investment expenditures shall be classified under Programs and Sub-programs.

Programs are created by appropriations for homogenous activities in one of the following areas: economic, social, financial or administrative action, in order to fulfill goals set by the National Government, through the integration of efforts with allocated human, material and financial resources.

Sub-programs are investment projects used to facilitate execution in a specific field for which partial goals are set which are fulfilled through concrete actions that are carried out by particular agencies. They are a division of programs.

Accordingly, attached to the Executive's Budget Proposal is a breakdown with maximum disaggregation identifying allocations at the program-level; in the case of the investment budget, this breakdown is at the project level:

a

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)"  (Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marco fiscal mediano plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marco fiscal mediano plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u> Forecasts of expenditures for subsequent years are released in the Medium Term Fiscal Framework (MFMP); the estimates are presented as a percentage of the GDP, on Pg. 322 of the printed version of the MPMP; however, in order to have great level of detail, another document could be included as well, the medium term expenditure framework,  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/mgmp/2.%20%20MGMP%20version%20final.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/mgmp/2.%20%20MGMP%20version%20final.pdf</a>  If this document is necessary and accepted, we can include it as a third supporting document.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Forecasts of expenditures for subsequent years, are presented in the Medium Term Fiscal Framework and in the Medium Term Expenditure Framework for the subsequent quadrennium.</p>	a
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).  b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.  c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.  d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p>	c



"2009 Medium Term Fiscal Framework (For the 2010 Budget)" (Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010))  
[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf.October 2009](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf.October%202009)

**Comment:**

In the Medium Term Fiscal Framework, starting with Chapter 7.4 (pg. 209), forecasts of some indicators such as GDP, Macroeconomic Balance Sheets, external debt, balance of payments, etc., up to 2020, are presented; however, disaggregated forecasts by sector are not presented as they were in previous periods.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** An updated version of the document is available in

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." As is noted in the evaluator's comment, the Medium Term Fiscal Framework presents forecasts of some indicators; nonetheless, these rough estimates are in percentages and are general in nature. The document does not make it possible to distinguish between specific amounts by year for administrative units, programs or functions (as the example in option "c" indicates). Therefore, I consider the most appropriate response to be "d," since the estimates present some aggregate expenditure for periods of several years; for example, 2010-2020, [but] not year by year.

**Researcher Response:** I keep my answer "c" because, while it is true that the information is aggregated, the original supporting documents of the MFMP already mentions it and that is the nature of the document. It is not a document to provide information at that level of detail. If you want to obtain that level of detail you could look at another document mentioned under the previous question, the medium term expenditure framework,  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/mgmp/2.%20%20MGMP%20version%20final.pdf>

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

**Government Comment:** A more appropriate response to this question would be "a." Chapter 10 (chart 10.1) of the MFMP (Medium Term Fiscal Framework) presents forecasts of fiscal outcomes for the National Central Government (GNC) and the Consolidated Public Sector (CSP), classified by expenditure accounts and description of revenue, as a percentage of GDP.

7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?

- a. All sources of tax revenue are identified individually.
- b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
- c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
- d. No sources of tax revenue are identified individually.
- e. Not applicable/other (please comment).

Citation:

"Gastos Fiscales - Beneficios Tributarios" (Fiscal Expenditures – Tax Benefits)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/8%20Mensaje%20Beneficios%20Tributarios.pdf>

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (for the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

October 2009

"Panorama Presupuestal 2009" (2009 Budget Overview)

<http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf>

Comment:

The Medium Term Fiscal Framework, starting with chapter 2.2.1.1 (pg. 119) presents disaggregated National Central Government revenue by source, including taxes by type.

**Peer Reviewer One Comment:** A relevant source is: Anexo al mensaje presidencial "Presupuesto General de la Nación para 2010 – Sección 3" Annex to the Presidential Message "General Budget of the Nation for 2010 –Section 3" <http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Anexo%202010.pdf> or <http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/3.%20Composicion%20Rentas.pdf> which includes complete information in this regard.

**Peer Reviewer Two Comment:**

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

a

8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?
- All sources of non-tax revenue are identified individually.
  - Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
  - Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
  - No sources of non-tax revenues are identified individually.
  - Not applicable/other (please comment).

Citation:

"Texto de proyecto de ley presupuesto (2010)" (Text of the 2010 draft budget)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf22>

29th July 2009

Comment:

The 2010 Executive's Budget Proposal, Chapter 1, presents the Budget of Revenue and Capital Resources. The revenue that the government uses to fund expenditures and investment for the 2010 period is presented by source: Current Revenue, Capital Resources, Special Funds and revenue from Public Enterprises and Public-Private partnerships. It is not broken down any further.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be

"<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/3.%20Composicion%20Rentas.pdf> Presents the breakdown of the aforementioned areas."

a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (for the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  Chapter 7 (Pg. 201) of the Medium Term Fiscal Framework presents the Multi-Annual Macroeconomic Program that estimates the principal macroeconomic indicators used in the 2010-2020 multi-annual plan in terms of GDP.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework [MFMP] (for the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  Chart 9.5 "Revenue of National Central Government", of the 2009</p>	d

Medium Term Fiscal Framework, presents estimated revenue of the National Central Government for 2009 and 2010, but not for subsequent years.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** A more appropriate answer would be "d." There are no figures for 2010-2012 (two years beyond the budget year). Figures may be inferred from assumed rates of growth of key fiscal indicators (Chapter 7. Programa Macroeconómico Plurianual), but there are no disaggregated estimates for 2011 and 2012. A more appropriate answer would be "d."

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." The information in the documents cited above by the evaluator provides aggregated estimates, while no breakdown of revenue estimates by time period is provided. Therefore, the most appropriate response is "d";

**Researcher Response:** I chose my answer "c" because I believe that the information is spread out in the MFMP document. There is a statement on the financing system of the National Central Government (CNC), and further on in Chapter X of the same document titled "2009-2010 Medium Term Scenarios," it presents a forecast that is supported both by the CNC and the Consolidated Public Sector (SPC), which takes into account several different variables. In graph 10.1, there is a forecast of the national central government's balance sheet, as a percentage of the GDP, shows the forecast of different items with regard to revenue and expenditures. You can't really say that there is no information. There is information, just maybe not very clear or strategically organized information. This of course makes it less transparent, but it is too complicated to just say that there is no information.

**IBP Comment:** IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. While there is some information it is only aggregate, consistent with the criteria for answering "d" in this particular question.

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

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
  - b. Yes, the data reflect the outstanding debt at the end of the budget year.
  - c. Yes, the data reflect the outstanding debt at the start of the budget year.
  - d. No, data on the outstanding debt are not presented.
  - e. Not applicable/other (please comment).

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (for the 2010 budget))  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf>  
October 2009

Gráfico 8.1. Proyección deuda neta del SPNF (% del PIB) página 273  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf>

Comment:

Chapter 2.1.1 (pg. 110) of the 2009 Medium Term Fiscal Framework presents the debt for 2008 and 2009 as a percentage of the GDP.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "In Chapter 2.1.1 (pg. 110) of the 2009 Medium Term Fiscal Framework, you can find the debt for 2008 and 2009 as a percentage of the GDP. Also in Chapter I of Complementary Aspects of the Presidential Message for the 2010 budget, the net financial asset debt for 2009-2020 is presented."

a

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  “2009 Medium Term Fiscal Framework (for the 2010 budget)” (Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  En el Marco Fiscal de Mediano Plazo, cuadro 2.6 pg. 119 se encuentra el Balance Fiscal del Gobierno Nacional Central y allí están discriminados los pagos por intereses para las vigencias 2008 y 2009.  In Table 2.6, pg. 119 of the Medium Term Fiscal Framework, you can find the Fiscal Balance Sheet of the National Central Government and interest payments for the 2008 and 2009 periods are broken down.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more relevant source is “Attachment to the Message of the President to the Nation 2010  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Anexo%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Anexo%202010.pdf</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “Additionally, in the attachment to the Message of the President, information on debt servicing is presented (Table 13).”</p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

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

Citation:

"Mensaje presidencial: 'Sostenibilidad de la Inversión en Medio de la Crisis'" (Presidential Message: "Sustainability of Investment in the Middle of the Crisis")

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf>.

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (Medium Term Fiscal Framework (For the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf>

October 2009

Comment:

Table 2.8, pg. 122 of the Medium Term Fiscal Framework presents the disaggregation of said item into external debt and internal debt interest and payment of interest by account of indexing of Treasury Bonds (TES B) appears; however, information on maturity profiles or interest rates, etc, is not presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** As a complement to the researcher's comment, in Chapter VI of the Medium Term Fiscal Framework, a reference is made to internal debts of the nation, both explicit and contingent debts. In this chapter (pgs. 235-242) reference is also made to debt for back severance pay, Accumulated Balance of the Contingency Fund, Classification of Highway Concessions, among other items.

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

a



14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

"Mensaje presidencial: 'Sostenibilidad de la Inversión en Medio de la Crisis'" (Presidential Message: "Sustainability of Investment in the Middle of the Crisis")

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf>.

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (Medium Term Fiscal Framework (For the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

October 2009

Comment:

In Chapter 7, of the Medium Term Fiscal Framework: Multi-Year Macroeconomic Program, macroeconomic forecasts are presented in detail for 2009 and 2010 and more generally for the periods 2011 to 2020.

"Cuadro no. 7, página 18, VII. PANORAMA PRESUPUESTAL 2009" (Table 7, pg. 18, VII. BUDGET OUTLOOK 2009)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?
- Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the impact of different macroeconomic assumptions on the budget is not presented.
  - Not applicable/other (please comment).

Citation:

"Mensaje presidencial: 'Sostenibilidad de la Inversión en Medio de la Crisis'" (Presidential Message: "Sustainability of Investment in the Middle of the Crisis")

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf>.

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (Medium Term Fiscal Framework (For the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

October 2009

Comment:

In chapter 7 of the Medium Term Fiscal Framework, an analysis of sensitivity to a variety of scenarios of macroeconomic indicators is put forth, first showing what forecasts would look like in a base scenario and then analyzing an alternative scenario (7.7 pg. 264). Due to the global economic crisis, the government provides alternative scenarios in the event that estimates for macroeconomic indicators do not prove to be true.

The response differs from that made in 2007, because that year the MFMP was not used as a point of reference.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the impact of policy proposals on expenditures is not presented.
  - Not applicable/other (please comment).

Citation:

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf>

"Medium Term Fiscal Framework (For the 2010 budget)  
Mensaje presidencial: 'Sostenibilidad de la Inversión en Medio de la Crisis'" (Presidential Message: "Sustainability of Investment in the Middle of the Crisis")

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf>.

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)"  
(Medium Term Fiscal Framework (For the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

October 2009

Comment:

In Box 1.A –International crisis and its effects in Latin America (pg. 24), of the Medium Term Fiscal Framework, the government presents the effects of applying different measures and the adjustment in expenditures and revenue (pg. 31) in detail made by the government through a proposal to prudently manage fiscal policy with deficit reduction of the National Central Government and the consolidated public sector. Nonetheless, the figures are given in aggregate form. The government shows the changes that have been implemented and the outcomes that have been obtained in applying these new measures.

The message

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf> ... has several

complementary documents, and Chapter VII is another place where this information can be viewed.

This time the response differs from the one made in 2007 because the MFMP was not used that year as a reference document.

a

**Peer Reviewer One Comment:**

<p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	
<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on revenues is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)"  (Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marco fiscal mediano plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marco fiscal mediano plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  In Box 1.A –International crisis and its effects in Latin America (pg. 24), of the Medium Term Fiscal Framework, the government presents the effects of applying different measures and the adjustment in expenditures and revenue (pg. 31) in detail made by the government through a proposal to prudently manage fiscal policy with deficit reduction of the National Central Government and the consolidated public sector. Nonetheless, the figures are given in aggregate form. The government shows the changes that have been implemented and the outcomes that have been obtained in applying these new measures. As in the previous cases, the change, as compared to 2007, is a result of using the MFMP as a reference document.</p> <p><b><u>Peer Reviewer One Comment:</u></b> For the 2010 budget the relevant documentation is "Presidential Message Sustainability of Investment in the Middle of the Crisis" "Mensaje Presidencial 2010 Sostenibilidad de la Inversión en medio de la crisis."  <a href="http://prensa.camara.gov.co/camara/site/artic/20090805/asocfile/mensaje_presidencial_2010.pdf">http://prensa.camara.gov.co/camara/site/artic/20090805/asocfile/mensaje_presidencial_2010.pdf</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	C

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "2009 Medium Term Fiscal Framework (For the 2010 budget)  Mensaje presidencial: 'Un presupuesto para la competitividad y la cohesión social'" (Presidential Message: "A budget for competitiveness and social cohesion")  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%20Presidencial%202009.pdf">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%20Presidencial%202009.pdf</a></p> <p>"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)"  (Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>  October 2009</p> <p><u>Comment:</u>  A reference is made in the medium term fiscal framework to expenditures appropriated in the 2009 fiscal year for some entities and programs, but said figures for the total budget are not presented. Nonetheless, said information is presented comprehensively in the supporting documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?
- a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
  - b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
  - c. Some, but not all, expenditures are classified by function for BY-1.
  - d. No expenditures classified by function are presented for BY-1.
  - e. Not applicable/other (please comment).

Citation:

<http://minhacienda.gov.co/portal/lang-es-ar/Minhacienda/hacienda-publica/presupuesto/programacion/proyecto/proyectodepresupuesto2010/7%20mensaje%20PANORAMA%202009.pdf>

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

October 2009

Comment:

The expenditures that are presented are classified by functional classification; however, they are not all presented.

**Peer Reviewer One Comment:** A more appropriate answer would be "b." A more relevant document is

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/3%20Clasificacion%20funcional.pdf>

This information is consistent with that used to answer question # 2. An appropriate score should be "b."

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." En el capítulo III de Aspectos Complementarios del Mensaje presidencial se presenta la clasificación funcional del presupuesto 2010, de conformidad con lo dispuesto en el artículo 14 del Decreto 4730 de 2005 y la metodología existente que atiende estándares internacionales, incluyendo el año anterior: 2009

b

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
  - b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
  - c. Some, but not all, expenditures are classified by economic classification for BY-1.
  - d. No expenditures classified by economic classification are presented for BY-1.
  - e. Not applicable/other (please comment).

Citation:

"Panorama Presupuestal 2009" (2009 Budget Overview)  
<http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf>

Comment:

The breakdown of the information is presented in the Budget Overview.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Complementary reference: Attachment to Presidential Message: General Budget of the Nation for 2010 Sustainability of Investment en the Middle of the Crisis:  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Anexo%202010.pdf>  
Julio 30 de 2009.

**Government Comment:** A more appropriate response to this question would be "a". In Chapter II Complementary Aspects to the presidential Message, functional classifications of the 2010 budget are presented, as provided en Articles 8 and 14 of Decree 4730 of 2005 and the methodology currently being used, which meets international standards.

a

21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

"2009 Budget Overview" (Panorama Presupuestal 2009)

<http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf>

Comment:

The information is presented in the Budget Overview document.

**Peer Reviewer One Comment:** Another relevant source is Annex to the presidential message: 2010 general budget of the nation Anexo al mensaje presidencial: presupuesto general de la nación para 2010.  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Anexo%202010.pdf>

**Peer Reviewer Two Comment:** Although response "c" is appropriate, I believe that the reference and the comment made by the researcher is not appropriate. The cited document, "2009 Budget Overview", refers to execution of the budget up to mid-year of 2009. Therefore, the most complete information to provide the response to this question can be obtained from the following documents:

1. "Mensaje Presidencial 2010: Sostenibilidad de la Inversión en Medio de la Crisis." (2010 Presidential Message: Sustainability of Investment in the Middle of the Crisis.) Available at:

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf> – July 2009 Julio de 2009

2. "Presupuesto General de La Nación Para 2010: Sostenibilidad de La Inversión en Medio de la Crisis." (Annex to Presidential Message: General Budget of the Nation) Available at:

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Anexo%202010.pdf> – July 2009 Julio de 2009

**Government Comment:** A more appropriate response to this question would be "a." In the annex to the presidential message, information on expenditures for the previous year is presented, based on the classification set forth in the organic law of the budget (*Estatuto Orgánico del Presupuesto*), and its relationship to the National Development Plan pgs. 41-99.

C



<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “2009 Budget Overview” (Panorama Presupuestal 2009)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a></p> <p><u>Comment:</u>  In the 2009 Budget Overview execution including at least the first quarter of the year is presented. In 2007, a reference is made to a document that was similar to a citizen’s budget, but this was done away with for 2009, and instead, the Overview was used ..., which is a much more comprehensive document.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  “Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis” (2010 Presidential Message. Sustainability of Investment in the Middle of the Crisis)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>, 29th July 2009</p> <p><u>Comment:</u>  The 2009 Report to Congress presents 2007, 2008 and 2009 figures are presented, with the 2009 figures up to May 31. In Chart 1.4, pg. 17 of the Report, Total Investment as a percentage of the GDP is presented and in the Presidential Message in Table 5, Composition of the General Budget of the Nation 2008-2010 (pg. 45) presents aggregate expenditure.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
  - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
  - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
  - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
  - Not applicable/other (please comment).

Citation:

"Panorama Presupuestal 2008" (2008 Budget Overview)

[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda\\_publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/6%20PANORAMA%20PRESUPUESTAL%202008.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda_publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/6%20PANORAMA%20PRESUPUESTAL%202008.pdf)

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))

[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda\\_publica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda_publica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf) , October 2009

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

C

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Panorama Presupuestal 2008" (2008 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/6%20PANORAMA%20PRESUPUESTAL%202008.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/6%20PANORAMA%20PRESUPUESTAL%202008.pdf</a></p> <p>"Panorama Presupuestal 2009" (2009 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a></p> <p><u>Comment:</u>  In the Budget Overviews of the previous periods, detailed breakdown of expenditures for 2008 and 2009 periods are presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Panorama Presupuestal 2009" (2009 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a></p> <p><u>Comment:</u>  Expenditures from previous periods are adjusted by strategy to make them comparable; however, no adjustment is made to expenditures as a</p>	b

whole.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." The 2009 Budget Overview document cited by the researcher shows progress made in 2009 budget execution and draws comparisons, for certain areas, to prior periods (example: p. 17, table 10. Execution General Budget of the Nation 2002-2009); however, it does not show a clustered comparison of the information from previous years to the 2010 Executive Budget Proposal. Other supporting documents to the budget such as: "2010 Presidential Message: Sustainability of Investment in the Middle of the Crisis" or "Annex to the Presidential Message: 2010 General Budget of the Nation", make it possible to draw comparisons of expenditure by sector and even some programs, even though said comparisons are limited to 2009 to 2010.

It is important to highlight the detail of the information contained in table No. 3 of the document "2010 Presidential Message: Sustainability of Investment in the Middle of the Crisis" (Pg. 41), which shows resources that have been allocated during the period of 2005 to 2010 for implementation of laws issued by the Congress of the Republic aimed at strengthening, streamlining and modernizing the judiciary, among other things.

**Researcher Response:** I chose my answer because I believe that there is enough information to rate this answer as "b."

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across the countries.

**Government Comment:** A more appropriate response to this question would be "a." Expenditures from previous periods are adjusted to make them comparable, when this procedure is required. For example, that is what was done with fuel subsidies, at the end of bullet point 2 of the Annex to the Presidential Message.

27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

- a. All tax revenues are identified individually for BY-1.
- b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
- c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
- d. No tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (for the 2010 budget)  
[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica\\_fiscal/informacion\\_fiscal/marco\\_fiscal\\_mediano\\_plazo/MFMP%20Version%20Imprenta.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf)  
October 2009

Comment:

Table 2.7, pg. 161 of the Medium Term Fiscal Framework shows tax revenue broken down for the 2008 and 2009 periods.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The Annex to the Presidential Message, number 3, presents information on tax and other revenue, for 2009 and 2010.

a

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010) 2009 Medium Term Fiscal Framework (For the 2010 budget)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  In the 2009 Medium Term Fiscal Framework, on pg. 159, table 2.6 a breakdown is provided of total government revenue (tax, non tax, special funds, Capital resources and rates) for tax years 2008 and 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Panorama Presupuestal 2009” (2009 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a></p> <p><u>Comment:</u>  The 2009 Budget Overview presents revenue estimates for that tax year, including actual revenue observed at least for the first quarter of the year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.  b. No, such prior-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "Panorama Presupuestal 2008" (2008 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/6%20PANORAMA%20PRESUPUESTAL%202008.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/6%20PANORAMA%20PRESUPUESTAL%202008.pdf</a></p> <p>"Panorama Presupuestal 2009" (2009 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a></p> <p><u>Comment:</u>  The 2008 and 2009 Budget Overview presents said information.</p> <p><b>Peer Reviewer One Comment:</b> Another relevant document is the Medium Term Fiscal Framework  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	<p>a</p>
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31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf>  
October 2009

Comment:

In the Medium Term Fiscal Framework, on pg. 159, table 2.6, total government revenue is broken down by Tax, Non Tax, Special Funds, Capital Resources and Tax Rates for the 2008 and 2009 periods, i.e. BY-1 and BY-2. In the past, it was presented in aggregate form in the Executive Budget Proposal, but beginning with the Medium Term Fiscal Framework, these figures are broken down.

The difference in the response from the previous study can be explained by the use of the MFMP [Medium Term Fiscal Framework] as the reference document for this year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010) 2009  Medium Term Fiscal Framework (For the 2010 budget)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  Medium Term Fiscal Framework, on pg. 159, table 2.6, the Fiscal Balance Sheet of the National Central Government is presented, with actual 2008 figures and projected figures for the 2009 period.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010) 2009 Medium Term Fiscal Framework (For the 2010 budget)  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>

October 2009

Comment:

The 2009 Medium Term Fiscal Framework, in chapter 2.2, on pg. 149, presents the Revision of the 2009 Financial Plan including the information on the external and internal debt. Additionally, the level of debt as a percentage of the GDP is presented on pg. 148, table 2.3: Fiscal Balance of Latin America – SPC [Consolidated Public Sector (% of GDP).

The breakdown of financing by source and amount and/or government indebtedness for the period of 2009 is found in the 2009 Medium Term Fiscal Framework in chapter 2.2.1.5 Financing.

There was no change in the response from 2008, but there was a change in the document used as a reference.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010) 2009 Medium Term Fiscal Framework (For the 2010 budget)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  Table 2.2, on pg. 103 of the 2009 Medium Term Fiscal Framework presents the Fiscal Balance Sheet of the Consolidated Public Sector for the 2008 period as a percentage of the GDP.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Detailed information can be found in "Saldo de deuda pública" (Public Debt Balances)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
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<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis 2010" (Presidential Message. Sustainability of Investment in the Middle of the Crisis)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>  29th July 2009</p> <p><u>Comment:</u>  In the 2010 Presidential Message, a reference is made to the extra-budgetary funds, such as the Public Pension fund, the National Guarantee Fund, etc, though the information is not detailed.</p> <p>On the other hand, the Mid Term Expenditure Framework on pg 33 &amp; 308 presents more detailed on extra-budgetary funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Change Medium Term "Expenditure" Framework to "Fiscal" Framework.</p>	b

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

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

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 Budget))

[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica\\_fiscal/informacion\\_fiscal/marco\\_fiscal\\_mediano\\_plazo/MFMP%20Version%20Imprenta.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf)

October 2009, Chart 2.6, pgs. 163 and 164

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate answer would be "c." Available information is too aggregate. "C" score seems more appropriate.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep my answer "b" I have changed the source, and referenced the information.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across the countries.

**Government Comment:** A more appropriate response to this question would be "a." Additionally, detailed information of expenditures and of revenue, by administrative unit, including intergovernmental transfers, are presented on CD to the Congress of the Republic. This information is available for anyone who requests it.

b

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

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

Citation:

"Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis 2010" (Presidential Message. Sustainability of Investment in the Middle of the Crisis)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf>

29th July 2009

"Texto de proyecto de ley presupuesto (2010)" (Text of the 2010 Executive Budget Proposal)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf22>

29th July 2009

Comment:

The 2010 Presidential Message refers to amounts scheduled to be transferred during budget year 2010 to public enterprises such as the ISS (Social Security Institute] (pg. 31) and transfers to pensions (pg. 45, table 5).

Most of the Public Enterprises that report a surplus, manage their resources without making the transfer to the Central Sector. Said figures are broken down for each unit in the Executive's Budget Proposal under the "Income" chapter on Public "Estatúblicos" revenues pg. 1.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Furthermore, detailed information of expenditures and of revenue, by administrative unit, including intergovernmental transfers, are presented on CD to the Congress of the Republic. This information is available for anyone who requests it.

b



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

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 Budget))

[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica\\_fiscal/informacion\\_fiscal/marco\\_fiscal\\_mediano\\_plazo/MFMP%20Version%20Imprenta.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf)

October 2009

Comment:

The 2009 Medium Term Fiscal Framework presents a complete chapter on quasi-fiscal activities for budget year 2008 (chapter III pg. 197), setting forth in detail measures taken by BanRepública and Fogafín in the areas of the monetary and exchange market and with regard to measures taken to shore up the financial system in the event of crisis. The information for budget year 2010 is not as extensive but it is mentioned (table 9.1 pg. 282). The results of the Balance Sheet for both BanRepublic and Rogafin are estimated in terms of GDP, but it does not go in detail activities planned for budget year 2010.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 Budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  The 2009 Medium Term Fiscal Framework, on pg. 107 presents the general profile of financial assets and the forecasts thereof, but the information is aggregate.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>C</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 Budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  On pg. 187, Box 2.E –Followup and fiscal goals: Ecopetrol and Isagen- of the 2009 Medium Term Fiscal Framework, detailed information on these two enterprises belonging to the nation is presented; however, no analysis of non-financial assets of the nation as a whole is provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information pertaining to this subject can be found in the Executive’s Budget Proposal or supporting documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” In chapters VI and VII of Complementary Aspects to the Presidential Message, the final budget execution report for the previous budget year is presented wherein the amounts of unused resources, committed resources and non obligated and obligated and non paid resources with their respective explanation are presented. Furthermore, the execution of unused budget (unpaid accounts and budget reserves) is reported and this execution takes place during the budget year following approval of the respective budget law containing them. These unused items are executed in accordance with the provisions of the budget norms.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)” (2009 Medium Term Fiscal Framework (For the 2010 Budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  The 2009 Medium Term Fiscal Framework, on pg. 236, chapter 6.2, presents detailed information on the contingent liabilities of the nation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework [MFMP] (For the 2010 Budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  On pages 319-324, estimated future expenditures in the area of pensions, transfers General Revenue Sharing System [<i>General Participation System</i>] and interest on the debt are explained. In comparison to previous fiscal years, this analysis is much more detailed.</p> <p>The MTEF was not used in 2007. This document is very detailed, which explains the variation from the 2008 Survey.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> <li>All sources of donor assistance are identified individually.</li> <li>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>Less than two-thirds of sources of donor assistance are identified individually.</li> <li>No sources of donor assistance are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Ley 1260 del 23 de diciembre de 2008. Presupuesto General de la Nación." (Law 1260 of December 23, 2008. General Budget of the Nation.)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf</a>  23th December 2008</p>	d

**Comment:**

Resources from donations are clearly specified in the budget Law of each fiscal year; most of them are 25 or 15 resources; under these areas, both financial donations and technical cooperation are incorporated into the budget. However, since the donations are negotiated during the fiscal year, the appropriation for international donations is made as a whole to a single entity (Social Action) and throughout the year is broken down for each one of the recipient entities.

**Peer Reviewer One Comment:** Could not be verified for 2010 budget, but there is substantial information in "Informe de Contaduría" (Report of Office of Accounting)  
[http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/Situacion\\_publico20090331.pdf](http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/Situacion_publico20090331.pdf)

**Peer Reviewer Two Comment:** As the researcher reports in the comment, the donations are mostly administered by the Presidential Agency for Social Action and International Cooperation – Social Action (*Acción Social*). OBI's interest in conducting the evaluation is to promote explicit, detailed, public and readily understandable information on the nation's revenue from donations and/or cooperation; which is not how information has been provided in the Executive's Budget Proposal.

After reviewing the Executive's Budget Proposal and supporting documents provided by the Ministry of the Treasury and Public Credit on its web site: (<http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010> ), no detailed information could be found on income in the form of financial or in-kind donations, nor the sources thereof, as the evaluation Guide sets forth (pg. 35). In light of the previous comments, even though this information is found in other documents of the National government, it is not found in the Executive's Budget Proposal, nor in the "supporting documents", as the evaluation methodology inquires. For this reason, the correct is "d."

**Government Comment:** A more appropriate response to this question would be "a." Article 33 of Decree 111 of 1996, which is a compilation of the Organic Law of the Budget, provides that Donations are incorporated into the budget under decree of the national government, after collection of the funds has been certified.

ARTICLE 33. Non reimbursable international assistance or cooperation resources become part of the budget of revenues of the General Budget of the Nation and are incorporated therein as capital donations by government decree, after a certification of being collected has been issued by the recipient body. They shall be executed in accordance with the provisions of the international agreements or contracts that give rise to them and shall be overseen by the Office of the Comptroller General of the Republic.

The Ministry of the Treasury and Public Credit shall report on these transactions to the Committees of the Economy of the Congress. (Law 179 of 1994, Articles, 55, section 3 and 61, Law 225 of 1995, Article 13.

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)” (2009 Medium Term Fiscal Framework (For the 2010 Budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p>“Beneficios Tributarios” (Medium Tax Benefits)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/Proyecto_de_Presupuesto_2010/8%20Mensaje%20Beneficios%20Tributarios.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/Proyecto_de_Presupuesto_2010/8%20Mensaje%20Beneficios%20Tributarios.pdf</a></p> <p><u>Comment:</u>  Chapter IV of the 2009 Medium Term Fiscal Framework, pg. 209, presents the fiscal benefits or incentives that the government offers in the area of taxation. Likewise, in the document Tax Benefits, the topic is presented extensively.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

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

Citation:

Comment:

The Enacted Budget presents each budget appropriation included in the Budget, with its associated source of financing; in other words, all expenditures appear with their associated source. However, no description by type of resource is made available to the public.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a." "Labelled" or earmarked revenue is reviewed in detail in the document: " Evaluation of objectives established in the laws that authorized the creation of earmarked revenue," (Evaluación de los objetivos establecidos en las leyes que autorizaron la creación de rentas de destinación específica) (available at: <http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/5%20Mensaje%20RDE%202010.pdf>).

This document reviews the amount appropriated for earmarked fund projects that were carried out during 2009 and compares it with the amount forecast for each one earmarked in 2010. Furthermore, for certain target areas of the National Government, comparisons are drawn of the expenditures of the nation from 1999 to 2010 (See chart pg. 6: "Resources earmarked for Displaced People.") Additionally the above-referenced document reviews each one of the laws that define the earmarked resources, and analyzes actual execution of the expenditure in relation to the Executive's Budget Proposal 2010.

**Researcher Response:** I chose to change my answer "a." I agree with the correction of the Reviewer.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

**Government Comment:** A more appropriate response to this question would be "a." The Budget of revenue and capital resources identifies in detail the estimated revenue. Furthermore, in the book, "General Aspects of the Colombian Budget Process" and in the text "Practical Aspects of the Colombian Budget Process", each one of the resources (and expenditures) making up the general budget of the nation and of industrial and commercial enterprises of the State are identified and defined." In another part of the annex on revenue of the draft budget submitted to the Congress, all revenue financing the budget is defined and explained in detail.

a

47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

"Proyecto de presupuesto general de la nación (Presentación en power point)" (Draft General Budget of the Nation (Power Point Presentation))  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/elministro/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf>

29th July 2009

Comment:

The percentage appropriated for the Defense and Security sector, which is estimated to be 14.2% for budget year 2010, is found on pg. 29 of the 2010 Executive's Budget Proposal. This percentage includes not only investment forecasts but also operational expenditures. However, we do not know the percentage of secret expenditures.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes. Classified expenditures are broken down or are identified at the beginning of the fiscal year as provided in resolution 035 of 2009 (on Plan of Accounts), issued by the General Budget Directorate in keeping with article 30 of Decree 4730 of 2005 and article 5 of Decree 1957 of 2007. Additionally, in chapter VI of the Decree of Liquidation, the concept of classified expenditures is defined as are some characteristics they must have because of their very nature as classified. Decree 1957 of 2007: Article 5. Article 30 of Decree 4730 of 2005 read as follows:

Article 30. Disaggregation of Appropriations. The Legal Representative of each one of the bodies that make up the General Budget of the Nation, or someone delegated thereby, on the first work day of each fiscal year, must disaggregate, by resolution, the breakdown of the annex of the decree of liquidation for the accounts of Personnel Expenditures and General Expenditures in keeping with the plan of accounts, which is issued for this purpose by the General Budget Directorate, and forward a copy to said Office on the day after it is issued.

The disaggregation established in this article may be modified by resolution of the Legal Representative, or someone delegated thereby, for which there must be a respective certificate of budget availability.

d

<p>Said modifications do not require the approval of the General Budget Directorate, and a copy of the modifications shall be forwarded to the General Budget Directorate the day after they are issued.”</p>	
<p><b>The Budget Narrative &amp; Performance Monitoring</b></p>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  “Mensaje presidencial: ‘Un presupuesto para la competitividad y la cohesión social’,” (Presidential Message: “A budget for competitiveness and social cohesion”)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodeLeyPGN2009/Mensaje%20Presidencial%202009.pdf">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectodeLeyPGN2009/Mensaje%20Presidencial%202009.pdf</a></p> <p>“Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)” (2009 Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  The government principal strategies, goals and the level of fulfillment are defined in the Medium Term Fiscal Framework.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” Additionally, in the Presidential Message and its annex, particularly in numeral 5, an account of the budget with the principal programs and government policies and level of compliance with the National Development Plan is presented.</p>	<p>b</p>

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting the major policy goals, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
  - Not applicable/other (please comment).

Citation:

"Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis" (Presidential Message 2010: Sustainability of Investment in the Middle of the the Crisis)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf>

29th July 2009

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacion fiscal/marcofiscal mediano plazo/MFMP%20Version%20Imprenta.pdf> , October 2009

Comment:

In the Medium Term Fiscal Framework, the statement of Macro projects and resources provided by the government until budget year 2011 is presented.

**Peer Reviewer One Comment:** The presidential message does not go beyond 2010.

**Peer Reviewer Two Comment:**

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

b

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- a. Non-financial data are presented for all programs.
  - b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
  - c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
  - d. No non-financial data are presented.
  - e. Not applicable/other (please comment).

Citation:

"Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis" (Presidential Message 2010: Sustainability of Investment in the Middle of the the Crisis)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectodePresupuesto2010/Mensaje%20Presidencial%202010.pdf>

29th July 2009

Comment:

In the Presidential message, the main government strategies, goals and beneficiaries of each strategy are determined, but in aggregate form and only for some programs.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." This information can be consulted in the Annual Report of the President to the Congress, where the actual outcome of the National Development Plan is presented. Also, the SIGOB portal, the information and tracking system of the government's goals, contains detailed non-financial information on the outcomes and goals of the Plan. Furthermore, Sinergia, in the National Department of Planning (DNP) portal, keeps information on an ongoing basis on evaluations of execution of the Plan, in compliance with the Constitution.

C

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis” (Presidential Message 2010: Sustainability of Investment in the Middle of the the Crisis)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/Mensaje%20Presidencial%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>, 29th July 2009</p> <p><u>Comment:</u>  In the presidential message, the government’s principal strategies for the quadrennium are defined, but in aggregate form.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” This information can be consulted in the Annual Report of the President to the Congress, where the actual outcome of the National Development Plan is presented. Also, the SIGOB portal, the information and tracking system of the government’s goals, contains detailed non-financial information on the outcomes and goals of the Plan. Furthermore, Sinergia, in the National Department of Planning (DNP) portal, keeps information on an ongoing basis on evaluations of execution of the Plan, in compliance with the Constitution.</p>	<p>C</p>
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52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- Performance indicators are presented for all programs.
  - Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
  - Performance indicators are presented for programs representing less than two-thirds of expenditures.
  - No performance indicators are presented.
  - Not applicable/other (please comment).

Citation:

"Informe al congreso 2009. Alvaro Uribe Vélez" (2009 Report to Congress. Alvaro Uribe Velez)

<http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&tabid=210>

20th July 2009

Comment:

Chapter 7 of the 2009 Report to Congress, on pg. 230, presents indicators for each strategy and level of compliance with the established goals, but it is not a budget document that is incorporated into the budget discussion.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The supporting documents that make it possible to rate this answer are mainly the Medium Term Fiscal Framework (for the 2010 budget) and the document on "functional classification of the 2010 budget"

(<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/3%20Clasificacion%20funcional.pdf>).

In the above-mentioned document there is a summary of the objectives/goals for each functional classification. According to the text, the General Budget Directorate has used and adapted the criteria on public expenditure classification set forth in the 1986 Manual on Government Finance Statistics of the International Monetary Fund for functional classification of expenditures that have been presented over the past years. These concepts, of generalized international use, present a classification of expenditures based on twelve categories that sum up the functions of the State: general public function; defense activities and services; public order and citizen security activities; fostering and regulating economic development; basic infrastructure, production and provision of services; environment housing and public spaces; health; recreation, sports, culture and communication; education, public safety and public activities that do not directly belong to functions.

Despite the functional distribution and the explanation in the document, it does not manage to fully explain the goals and indicators that each function demands from the Executive, the explanations are limited to some specific target goals of the government. Based on that, it can be gathered that the answer is "b."

**Government Comment:** A more appropriate response to this question would be "a." In the Annual Report of the President to the Congress, actual outcome of execution of the National Development Plan is presented. Additionally, the

b

<p>portal of the SIGOB, the information and tracking system of government goals, contains detailed non-financial information on outcomes and goals of the Plan. Furthermore, Sinergia, the portal of the DNP, keeps ongoing information wherein it evaluates Plan execution, in compliance with the Constitution.</p>	
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Informe al congreso 2009. Alvaro Uribe Vélez" (2009 Report to Congress. Alvaro Uribe Velez)  <a href="http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210">http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210</a>          20th July 2009</p> <p><u>Comment:</u>          Most of the indicators that are presented in chapter 7 of the 2009 Report to Congress on pg. 230, are well designed; however, some of them seem to be just a statistic and not an indicator, and it is not a budget document that is incorporated into the budget discussion.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." In the Annual Report of the President to the Congress, actual outcome of execution of the National Development Plan is presented. Additionally, the portal of the SIGOB, the information and tracking system of government goals, contains detailed non financial information on outcomes and goals of the Plan. Furthermore, Sinergia, the portal of the DNP, keeps ongoing information wherein it evaluates Plan execution, in compliance with the Constitution.</p>	<p>C</p>



54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

"Informe al congreso 2009. Alvaro Uribe Vélez" (2009 Report to Congress. Alvaro Uribe Velez)

<http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&tabid=210>

20th July 2009

Comment:

Most of the indicators are related to the goals of each strategy and are presented in chapter 7 of the 2009 Report to Congress on pg. 230, but it is not a budget document that is incorporated into the budget discussion.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Even though some of the supporting documents set goals for the 2010 fiscal year, the formulation of indicators that make it possible to monitor and/or measure progress is not clear; nor does it set specific dates for the verification thereof.

**Government Comment:** A more appropriate response to this question would be "a." The National Development Plan constitutes one of the sources of expenditure, as provided by the constitution and the Organic Budget Law (EOP) and, therefore, execution and the respective progress indicators must be taken into account in the budget program and in determining its make up.

d

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

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

Citation:

"Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis" (2010 Presidential Message. Sustainability of Investment in the Middle of the Crisis)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/Mensaje%20Presidencial%202010.pdf>

29th July 2009

Comment:

Both the Presidential Message and the Report to Congress present what has been done and what is planned for decreasing the level of poverty in the country. One of the government strategies is eradication of extreme poverty (chapter 3 of the Report to Congress)

a

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Complement: According to supporting documents to the 2010 Executive's Budget Proposal, "the 2010 budget favors social expenditure." 66% of the adjusted budget is allocated to the functions of public safety, education and health care. This is mainly a consequence of pensions and greater attention being attached to vulnerable segments of the population through a variety of programs which have been described in detail in other chapters. These social functions are followed in order of importance by attention to public order and citizen security activities and national defense services with 16%; attention to general public function, with 6%; basic infrastructure, production and services with 5%; and other functions of the State (housing and public spaces, fostering and regulation of economic development, environment, recreation, culture, sports and communications and government activities not classified above) accounting for the remaining 7%.

**Government Comment:** A more appropriate response to this question would be "a." This information can be consulted in the Annual Report of the President to the Congress. Additionally, the portal of the SIGOB, the information and tracking system of government goals, contains detailed non-financial information on outcomes and goals of the Plan for each fiscal year of the Plan.

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda_publica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda_publica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p>"Portal de la DIAN" (Portal of Office of National Taxes and Customs (DIAN))  <a href="http://www.dian.gov.co">http://www.dian.gov.co</a></p> <p><u>Comment:</u>  Even though data on estimated collection of some taxes are presented in the Medium Term Fiscal Framework, the information is not exhaustive. Furthermore, the Office of National Taxes and Customs or DIAN, the agency in charge of tax collection, makes available to the public information on taxes and fees in its portal, but it is not easily understandable and in some cases is not up-to-date.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p>	b

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

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

Citation:

"Portal de la DIAN" (Portal of Office of National Taxes and Customs (DIAN))

<http://www.dian.gov.co>

Comment:

The information is not presented in the executive's reports or in the portal of DIAN

b

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Even though the information requested in questions 56 and 57 is not contained in a single document that reports taxes and tax revenue as a whole, on the web site of the above-referenced entity ([www.dian.gov.co](http://www.dian.gov.co)) it is indeed possible to find detailed information for taxes on different activities, whereby any interested person can search by type of business and the information appears in detailed form (in a significant percentage of instances). Additionally, within the group of supporting documents submitted by the executive along with the 2010 draft budget, there is one called: "*Principal tax benefits in income tax and value added tax (vat) tax year 2008.*" Even though said document does not refer to total tax revenue to the nation, it does explain the impact that Income tax and the VAT have on the nation's revenue.

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

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

"Acuerdo de Colombia con el FMI" (Colombia's Agreement with the IMF)  
[http://www.banrep.gov.co/publicaciones/pub\\_fmi.htm#fondo](http://www.banrep.gov.co/publicaciones/pub_fmi.htm#fondo)

"Portal DNP - Subdirección de Crédito - Manuales de financiación externa y no reembolsable" (DNP Portal [National Department of Planning] – Credit section – External and non-reimbursable financing manuals)  
<http://www.dnp.gov.co/PortalWeb/Programas/EndeudamientoyFinanciacion/NoReembolsable/tabid/382/Default.aspx>

Comment:

Even though earmarked resources from international finance institutions are channeled through the Presidential Agency for Social Action and International Cooperation, [the process of examining] the requirements to gain access to said resources, and the multi-annual programming of specific sources like the IDB, the World Bank, the Andean Development Corporation, etc., are done through the Credit section (Subdirección de Crédito) of the DNP (National Department of Planning); while non-earmarked resources from international sources are managed by the Ministry of the Treasury. The country agreement with the IMF is posted on the portal of the Ministry of the Treasury. The manuals for each reimbursable and non-reimbursable source of external financing are posted on the portal of the National Department of Planning DNP, and conditions for receiving these resources are also included; however, the information is not up-to-date (2002). Moreover, macroeconomic conditions for the non specific loans that the nation takes out are not released by the executive. The decision to change the response was based on improvement in the information currently available.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

C

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Portal DNP - Subdirección de Crédito - Manuales de financiación externa y no reembolsable" (DNP Portal [National Department of Planning] – Credit section –External and non-reimbursable financing manuals)  <a href="http://www.dnp.gov.co/PortalWeb/Programas/EndeudamientoyFinanciacion/NoReembolsable/tabid/382/Default.aspx">http://www.dnp.gov.co/PortalWeb/Programas/EndeudamientoyFinanciacion/NoReembolsable/tabid/382/Default.aspx</a></p> <p><u>Comment:</u>  The manuals for for each reimbursable and non-reimbursable source of external financing are posted on the portal of the National Department of Planning DNP, and conditions for gaining access to these resources are also included; however, the information is not up-to-date (2002). Moreover, macroeconomic conditions for the non specific loans that the nation takes out are not released by the executive.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative.  b. Yes, it provides a summary that is somewhat informative.  c. Yes, but the summary is not very informative.  d. No, it does not provide a summary.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "Proyecto de presupuesto general de la nación (Presentación en power point)" (Executive's Budget Proposal (Power Point presentation))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/elministro/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/elministro/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf</a>  29th July 2009</p> <p><u>Comment:</u>  In the presentation, explicit proposals are made by the executive in a concrete and clear way.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative.  b. Yes, it publishes a citizens budget that is somewhat informative.  c. Yes, but the citizens budget is not very informative.  d. No, it does not publish a citizens budget.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  The citizens budget is not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- a. Yes, thorough definitions of budget terms are provided.
- b. Yes, definitions are provided, but some details are excluded.
- c. Yes, some definitions are provided, but it lacks important details.
- d. No, definitions are not provided.
- e. Not applicable/other (please comment).

Citation:

"Manual de Inversión Pública Nacional" (Manual on National Government Investment)

<http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzasp%C3%BAAblicas/ManualesyPresentaciones/tabid/539/Default.aspx>

Comment:

This document explains the entire budget process in Colombia, but not all technical details are included.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A "frequent questions" section included in the webpage of the Ministry of Finance contains detailed explanations of main terms used in the budgetary process.

<http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/faq>

. There is also a glossary.

<http://www.minhacienda.gov.co/MinHacienda/elministerio/otros/glosario>

A more appropriate score would be "a."

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." In addition to the document referenced by the evaluator, on the web site of the Ministry of the Treasury and Public Credit, one can enter a glossary of technical and non technical terms of the general budget of the nation and other fiscal and financial documents:

<http://www.minhacienda.gov.co/TransparenciaFinanciera/html/glosario.htm>

**Researcher Response:** I chose my answer "b" because though there is information and it is good, but the question is whether it provides non technical information, and I believe the best response is "b," because it says "definitions are presented but details are excluded"

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across the countries.

**Government Comment:** A more appropriate response to this question would be "a." The public has access to information presenting the definition and classification of the principal components of the general budget of the nation and of the industrial and commercial enterprises of the State.

b



63. Do citizens have the right *in law* to access government information, including budget information?
- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
  - b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
  - c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
  - d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
  - e. Not applicable/other (please comment).

Citation:

Comment:

A compendium of the legal information relating to the budget process is found in the "Organic Budget Law."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Colombia has a compendium of laws which aim to further the right to access to public information; additionally, the right of petition and access is enshrined in the constitution and may be enforced through *amparo* ('tutela') proceedings [a special appeal for enforcement of constitutional rights to the highest court]. Despite all of this, studies conducted by organizations specialized in the field (For example, Transparencia por Colombia) have noted the absence of a statute on Access to Information that brings together the various laws on the subject matter and makes it possible for citizens to understand and learn in detail the information they are entitled to by law.

**Government Comment:** A more appropriate response to this question would be "a." Yes. Decree 4730 of 2005 provides: "ARTICLE 6. Release of Budget Cycle. Programming, approval, modification and execution, monitoring and evaluation as well as periodical and final reports of the budget cycle, are of public knowledge." Additionally, Colombian laws provide for several different mechanisms for citizens to gain access to public information (right of petition, *tutela*, etc.) and set a deadline for officials to respond. Sí. El Decreto 4730 de 2005 dispone:

b

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

"Portal del Departamento Nacional de Planeación – DNP" (Portal of the National Department of Planning – DNP)  
<http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas/C3%BAplicas/SistemasdeInformaci%C3%B3n/Seguimientoaproyectosdeinversi%C3%B3nSPI/tabid/534/Default.aspx>

Comment:

The web page of the National Department of Planning includes a link to the SPI –Investment Project Tracking System, which posts information on financial and fiscal tracking or monitoring of investment projects in the national budget, but the information is provided by the executing entities and not all of them provide timely and relevant information.

C

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Under Colombian law, in addition to the General Budget of the nation, which must be administered and released by the Ministry of the Treasury and Public Credit, any entity that manages public resources must post on its web site and make available to citizens and/or interested parties the information on their own budget, plans and programs.

Based on studies conducted by Corporación Transparencia por Colombia in 2008 on 152 entities of the national central government, 72% of the entities included in the sampling had posted in 2007 on their web site, information relating to budget, plans and programs with quantifiable indicators. See: 2007 National Transparency Index pg. 52 available at:  
<http://www.transparenciacolombia.org.co/Portals/0/ITN%202007-2008/ITN%20Resultados%2007-08.pdf> .

Notwithstanding, despite the significant percentage of national entities that do fulfil their duty to post information, the main weakness as far as access to data on government management via the web site, is found at the subnational level, where mayor's offices, governor's offices, office of the auditor and other government agencies, are just getting started (as a result of decree 1151 of 2008) in implementing the Territorial On-Line Government strategy.

In light of the progress of national entities as compared to subnational entities,

<p>we believe that the response “c” as proposed by the evaluator is appropriate.</p> <p><b>Government Comment:</b> A more appropriate response to this question would be “a.” Yes. Decree 4730 of 2005 provides: “ARTICLE 6. Release of Budget Cycle. Programming, approval, modification and execution, monitoring and evaluation as well as periodical and final reports of the budget cycle, are of public knowledge.”</p> <p>Additionally, Colombian laws provide for several different mechanisms for citizens to gain access to public information (right of petition, <i>tutela</i>, etc.) and sets a deadline for officials to respond.</p>	
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ol style="list-style-type: none"> <li>In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  “Portal DNP” (DNP Portal (National Department of Planning))  <a href="http://www.dnp.gov.co/PortalWeb/Pol%C3%ADticasdeEstado/BancodeProgramasyProyectosdeInversi%C3%B3nNal/tabid/95/Default.aspx">http://www.dnp.gov.co/PortalWeb/Pol%C3%ADticasdeEstado/BancodeProgramasyProyectosdeInversi%C3%B3nNal/tabid/95/Default.aspx</a></p> <p><u>Comment:</u>  The “BPIN –National Investment Program and Project Bank” is the database of projects, which provides details on each program included in the national budget and this information is available upon request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b>Government Comment:</b> A more appropriate response to this question would be “a.” The Annual Report of the President to the Congress presents the actual outcomes of the National Development Plan. Also, the SIGOB portal, the information and tracking system of the government’s goals, provides detailed non-financial information on the outcomes and goals of the Plan. Furthermore, Sinergia, in the DNP [National Department of Planning] portal, keeps information on an ongoing basis on evaluations of execution of the Plan, in compliance with the Constitution.</p> <p>Additionally, Decree 4730 of 2005 provides: “Article 6. Release of the Budget</p>	C

<p>Cycle. Programming, approval, modification and execution, monitoring and evaluation as well as periodical and final reports of the budget cycle, are of public knowledge.” Moreover, Colombian laws provide for a variety of mechanisms for citizens to gain access to public information (right of petition, <i>tutela</i>, etc.), by requesting it from the respective government office.”</p>	
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## **Section Three: The Budget Process**

<b>The Budget Process</b>		
<b>Executive's Formulation of the Budget</b>		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Estatuto Organico de Presupuesto - EOP" (Organic Budget Law)  <a href="http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas/C3/BAblicas/Normatividad/tabid/542/Default.aspx">http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas/C3/BAblicas/Normatividad/tabid/542/Default.aspx</a></p> <p><u>Comment:</u>  The Executive's Budget Proposal, by law, must be submitted by the executive within the first 10 days after Congress takes office, in other words, within the 10 days following July 20 of each year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a	

<p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  “Estatuto Organico de Presupuesto - EOP” (Organic Budget Law)  <a href="http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas%C3%BAAblicas/Normatividad/tabid/542/Default.aspx">http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas%C3%BAAblicas/Normatividad/tabid/542/Default.aspx</a></p> <p><u>Comment:</u>  The timeline is set forth in the Organic Budget Law.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable.  b. The executive adheres to most of the key dates in its timetable.  c. The executive has difficulty adhering to most of the dates in its timetable.  d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  “Estatuto Organico de Presupuesto - EOP” (Organic Budget Law)  <a href="http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas%C3%BAAblicas/Normatividad/tabid/542/Default.aspx">http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas%C3%BAAblicas/Normatividad/tabid/542/Default.aspx</a></p> <p><u>Comment:</u>  Since the timeline is established by law, it is the obligation of the executive to comply with it and it does so.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  The executive submits the documents to be approved by the legislature, but in general no consultations are held prior to submission; the legislature either approves the Executive’s Budget Proposal or does not. Should the legislature decide not to approve the executive’s proposal, the latter must submit a new version including the legislature’s observations for approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” Title VII and VIII of the Organic Budget Law (EOP) (Decree 111 of 1996) regulate matters relating to the process of submission, analysis and approval of the Executive’s Budget Proposal and the role of the financial committees of the congress of the republic, and of congressmen, in general. The functions and responsibilities of the committees and the congress in the process of the budget law are also regulated by Law 5 of 1992, the organic law of the workings of the Congress.</p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> For the budget year 2003, the government included resources within the budget to be distributed by means of public consultative hearings in each geographical department. This is the only time when there was participation of the public in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> It must also be taken into account that for formulation of the Multi-Year Investment Plan, public hearings are held in each region with a variety of citizen participation from all socio economic walks of life. Particularly with regard to Afro-descendant and indigenous communities, by legal mandate public hearings must be held prior to developing the different projects.</p> <p>Moreover, community councils of the government and hearings of the constitutional commissions are another form of citizen participation for the formulation and approval of the public budget.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)” (2009 Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a> , October 2009</p> <p>“Anteproyecto 2010” (2010 Draft)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010</a>  3rd April 2009</p> <p><u>Comment:</u>  The Pre-Budget Statement was posted on the portal of the executive in April of this year, in other words, more than four earlier than the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> Only the second document (Anteproyecto) can be used as Pre-Budget Statement.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf> , October 2009

"Anteproyecto 2010" (2010 Draft)

<http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pgn/anteproyecto2010>  
3rd April 2009

Comment:

The macroeconomic and fiscal frame of reference for the government is submitted by the executive in the Medium Term Expenditure Framework (Chapter 7. Multi-annual macroeconomic program, pg. 249); however, in the Pre-Budget Statement, this information is not specified.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** Only the second document (Anteproyecto) can be used as Pre-Budget Statement. The Anteproyecto doesn't include this information.

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

NOTE: it refers to the Medium Term Fiscal Framework.

d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)” (2009 Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  In the 2009 Medium Term Fiscal Framework, information on government priorities and/or policies is presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> Only the second document (Anteproyecto) can be used as Pre-Budget Statement. The Anteproyecto doesn’t include this information.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p>	<p>d</p>
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<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  “Estatuto Orgánico de Presupuesto” (Organic Budget Law)  <a href="http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas%C3%BAAblicas/Normatividad/tabid/542/Default.aspx">http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas%C3%BAAblicas/Normatividad/tabid/542/Default.aspx</a></p> <p><u>Comment:</u>  Under the Organic Budget Law, the date of submission of the budget by the executive to the legislature is July of the year prior to the budget year, in other words, five months prior to the start of the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> For technical discussions, the executive is invited to public hearings in the legislature; these hearings are broadcast by the public television channel, but the public does not participate.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> When the Legislature requires an explanation or additional information, the executive participates in the public hearings, but these hearings are not for all administrative units.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." One of the functions of the committees is the power to summon public officials to discuss issues under their authority that are deemed important for examination of the Executive Budget Proposal, and any other law in general.</p>	<p>C</p>
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77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

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

Citation:

Comment:

The hearings of the legislature on budget approval are broadcast by television for the general public, but the public does not actively participate in them.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Sometimes, the financial committees of the Congress approve holding regional public hearings and these are held in the localities that they deem appropriate, with the participation of citizens and local and national authorities.

d



<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Gaceta del Congreso" (Gazette of the Congress)  <a href="http://winaricaurte.imprenta.gov.co:7778/gacetap/gaceta.portals">http://winaricaurte.imprenta.gov.co:7778/gacetap/gaceta.portals</a></p> <p><u>Comment:</u>  The legislature, through the Congressional Gazette, releases executive summaries of the hearings that are held. No detailed information is included in them.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>C</p>
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79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

- a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
- b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
- c. Not applicable/other (please comment).

Citation:

Comment:

While all expenditures are submitted by the executive and disaggregated by source, the level of detail for the uses is uneven.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Classified or secret expenditures are disaggregated or identified by the entity in charge of them at the beginning of the effective fiscal year when the budget is executed, as provided in resolution 035 of Dcree 4730 of 2005 and article 5 of Decree 1957 of 2007. Furthermore, in chapter VI of the Liquidation Decree, the concept of classified expenditures is defined and some characteristics they are required to have given their classified nature. When warranted by circumstances, the congressional committee receives the information from the Ministry of Defense or the entity responsible for the expenditure, during a special closed-door session.

b

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

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

Citation:

"Manual de Inversión Pública Nacional" (National Government Investment Manual)

<http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas.asp%C3%BAAblicas/ManualesyPresentaciones/tabid/539/Default.aspx>

Comment:

The National Government Investment Manual (pg. 23) explains what changes must be brought before the legislature. Bearing in mind that the budget is approved by Law, changes involving alteration of originally approved amounts, must also be decreed by law; however, these changes must take into account the original amounts laid out by the Ministry of the Treasury and the DNP (National Department of Planning)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Changes to the Executive's Budget Proposal by the Congress of the Republic require prior written approval of the Ministry of the Treasury. This is mandated by the Constitution (articles 349 and 351) and the Organic Budget Law (EOP) (articles 39, 40, 60, 62 and 63).

b

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

"Ley 1260 del 23 de diciembre de 2008. Presupuesto General de la Nación" (Law 1260 of December 23, 2008. General Budget of the Nation)

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf>

23th December 2008

Comment:

The budget is approved at the sub-program level and, therefore, it is not broken down in detail at the program level.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** The budget includes detailed information at the program, subprogram and object levels. A more appropriate score is "a."

b

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." The supporting documents submitted by the executive when the Executive's Budget Proposal is submitted are part of the package approved by the legislature, so it just signs the law that shows the total budget approved by entity and function. Additionally, during the discussion period on the Executive's Budget Proposal in parliament (Congress of the Republic), members of congress can request detailed information on the budget either by function, line or program.

**Researcher Response:** I chose my answer "b" because I share the reviewers' assessments.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

**Government Comment:** Note: A subprogram is a part of a program, and consequently the program is known. It is defined in the above-referenced government investment classification manual of the DNP (National Planning Department).

A more appropriate response to this question would be "a." The level of aggregation at which a law is approved is determined by the Organic Budget Law (EOP). However, the liquidation Decree has two attachments specifying in detail the make up of the budget and it constitutes the basis for the executing entities.

Article 14 of Decree 568 of 1996, regulations of the organic budget law (EOP) compiled in Decree 111 of 1996, provides: ARTICLE 14. The Executive's Budget Proposal shall be submitted to Congress, broken down in budget sections, differentiating between operational expenditures, public debt servicing and investment expenditures. Investment expenditures shall be classified as Programs and Subprograms.

Also see. Decree 4730 of 2005 (Article 15, 16), Decree 568 of 1996 (Art. 16), Decree 3487 of 2007 (Art. 1) and Decree 315 of 2008 (Art. 1).

<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Los documentos durante el año" (In-Year Reports):  <a href="http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es">http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es</a></p> "El informe de fin de año" (Year-End Report): <a href="http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf">http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf</a> <p><u>Comment:</u>  Reports are released on monthly basis by Executive.</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more relevant source is "Informes de Ejecucion Presupuestaria" (Reports on Budget Execution)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b." In Colombia, the public entity in charge of consolidating information on budgets and expenditures of national and subnational governments of the State in real time is the Office of General Accounting of the Republic, which gathers said information on a quarterly basis, that is, four times per year, through the: "Consolidator of the Treasury and Public Financial Information (CHIP)," a information system designed and developed by the Ministry of the Treasury and Public Credit - FOSIT Program. Even though the entities and the Office of Accounting manage the monthly reporting of information, said information is reported quarterly.</p> <p>Other information reporting systems developed by the National Government such as SECOP (Public Procurement Information System), and the SICE (State Procurement Information System) of the Office of the Comptroller General, allow anyone interested in doing so to view information about budget execution through public procurement in real time.</p> <p>Despite the foregoing, it is important to note that not all State entities currently post all of their reports on the above-listed systems, and this makes it difficult for citizens to gain 100% access to data on execution of public resources and of such resources subject to control.</p> <p>Taking all of the above into account, we believe that the most suitable response to this question is "b."</p>	a

<p><b>Researcher Response:</b> I chose my answer “a” because while it is true that the Office of General Accounting produces accounting reports, the ministry of the treasury produces monthly reports.</p> <p><b>IBP Comment:</b> IBP editors chose answer “a” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><b>Government Comment:</b> Additionally, in the portal of the Ministry of the Treasury (monthly, quarterly and mid-year) reports on execution of expenditures and revenue are posted.</p>	
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  “Los documentos durante el año” (In-Year Reports):  <a href="http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es">http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es</a></p> “El informe de fin de año” (Year-End Report): <a href="http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf">http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf</a> <p><u>Comment:</u>  Reports released by the executive present the same level of detail as the Budget Law; in other words they include 100% of budgeted resources.</p> <p><b>Peer Reviewer One Comment:</b> A more relevant source is “Informes de ejecución presupuestaria” (Budget Execution Reports)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago</a></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Additionally, in the portal of the Ministry of the Treasury (monthly, quarterly and midyear) reports on execution of expenditures and revenue are posted.</p>	a

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

"Los documentos durante el año" (In-Year Reports):

[http://www.contaduria.gov.co/index.php?option=com\\_content&view=article&id=93&Itemid=151&lang=es](http://www.contaduria.gov.co/index.php?option=com_content&view=article&id=93&Itemid=151&lang=es)

"El informe de fin de año" (Year-End Report):

[http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance\\_gral\\_publico20081231.pdf](http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf)

Comment:

Reports released by the executive are presented with the same level of detail as the Budget Law; in other words, they include programs, subprograms, projects and resources.

**Peer Reviewer One Comment:** More relevant sources are "Vigencia por cuenta entidad gobierno central" (Budget year per central government entity account)

[http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal/2009%20Vigencias%20y%20rezago](http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago) and

"Vigencia por cuenta entidad establecimientos públicos" (Budget year per account of government entity establishments)

[http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal/2009%20Vigencias%20y%20rezago](http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago)

**Peer Reviewer Two Comment:**

**Government Comment:** More precisely, the information is released with the same level of disaggregation as the liquidation decree.

a



<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Los documentos durante el año” (In-Year Reports):  <a href="http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es">http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es</a></p> <p>“El informe de fin de año” (Year-End Report):  <a href="http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf">http://www.contaduria.gov.co/dmdocuments/balancegeneralotrosinformes/otrosi/2008/Balance_gral_publico20081231.pdf</a></p> <p><u>Comment:</u>  In-Year Reports present the amount approved and the amount actually executed to date.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more relevant source is “Ejecución de gastos de la vigencia 2009” (Execution of expenditures for 2009 budget year)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?
- In-year reports on actual revenue collections by source of revenue are released at least every month.
  - In-year reports on actual revenue collections are released at least every quarter.
  - In-year reports on actual revenue collections are released at least semi-annually.
  - In-year reports on actual revenue collections by source of revenue are not released.
  - Not applicable/other (please comment).

Citation:

"Cierre Fiscal I Trimestre 2009, pg.8." (Close of Fiscal year First Quarter 2009, pg. 8)

<http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/documentosasesoresconfis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf>

The Ministry of the Treasury generates quarterly reports updating actual figures vs. original projections.

[http://www.dian.gov.co/dian/14cifrasgestion.nsf/pages/Recaudo\\_tributos\\_dian?OpenDocument](http://www.dian.gov.co/dian/14cifrasgestion.nsf/pages/Recaudo_tributos_dian?OpenDocument)

The National Office of Taxes and Customs – DIAN, the agency in charge of tax collection, releases monthly reports, but approximately two months late.

Even though the quarterly reports were generated in the past, they were not released in such a way that said reports would be freely accessible; for this budget period said reports are posted on the web page of the Ministry of the Treasury.

Compared to the information available in 2007, better information was available in 2009, access was available to very up-to-date documents, on the Ministry of the Treasury's web site, for example, the report of the close of fiscal year and the report of the DIAN.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Cierre Fiscal I Trimestre 2009, pg.8." (Close of Fiscal year First Quarter 2009, pg. 8)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/documentosasesoresconfis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/documentosasesoresconfis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf</a></p> <p><u>Comment:</u>          The reports include all tax collected.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Cierre Fiscal I Trimestre 2009, pg.8." (Close of Fiscal year First Quarter 2009, pg. 8)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/documentosasesoresconfis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/documentosasesoresconfis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf</a></p> <p><u>Comment:</u>          The close of fiscal year quarterly report released by the executive draws a comparison with the same period of the previous fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Cierre Fiscal I Trimestre 2009, pg.13.” (Close of Fiscal year First Quarter 2009, pg. 13)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politica-fiscal/informacion-fiscal/documentos-asesores-confis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politica-fiscal/informacion-fiscal/documentos-asesores-confis/Cierre%20Fiscal%20Trimestral/DOC%20-%20007%20-%202009%20%28SPC%20Trim%20I%20de%202009%29.pdf</a></p> <p><u>Comment:</u>  The quarterly report includes the levels of indebtedness of the nation.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Another source with a shorter release lag time can be found in “Saldo de deuda pública neta – Sector Público no financiero” (Net public debt balance – non financial public sector)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politica-fiscal/informacion-fiscal/">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politica-fiscal/informacion-fiscal/</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Los documentos durante el año” (In-Year Reports)  <a href="http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/Situacion_publico20090331.pdf">http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/Situacion_publico20090331.pdf</a></p> <p><u>Comment:</u>  These reports include detailed information on make up and actual status of government debt.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p>“Informes de Ejecución Presupuestal: Ejecución de Gastos de la Vigencia 2009” (In-Year Reports: Budget execution reports: Execution of expenditures of 2009 budget year)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rez_ago">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rez_ago</a></p> <p>“Documentos de Ejecución 2009” (2009 In-Year Reports)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rez_ago/documentos">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rez_ago/documentos</a></p> <p>Last available report May 2009 - Published June 2009</p> <p><u>Comment:</u>  The reports are monthly and the time that elapses between the month they are reported and the release of the report is less than one month.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce Mid-Year Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce Mid-Year Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d



<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce Mid-Year Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce Mid-Year Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  “Estatuto Orgánico de Presupuesto” (Organic Budget Law)  <a href="http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas/C3/BAblicas/Normatividad/tabid/542/Default.aspx">http://www.dnp.gov.co/PortalWeb/Programas/Inversionesyfinanzas/C3/BAblicas/Normatividad/tabid/542/Default.aspx</a></p> <p><u>Comment:</u>  The Organic Budget Law by law regulates this procedure, in article 80 of Decree 111 of 1996.  Article 80. The National Government shall submit to the National Congress draft laws on transfers and credits added to the budget, when it is essential to increase the amount of appropriations authorized originally or not included in the budget as Operational Expenditures, Public Debt Servicing Investment (Law 38 of 1989, article 66, Law 179 of 1994, article 55, section 13 and 17).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> It is also noteworthy that since the 2005 budget year, the Executive has not submitted any budget addition bills for consideration of the legislature.</p>	<p>a</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

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

Citation:

"Ley 80, portal Banco de la república – Juriscol" (Law 80, portal Bank of the Republic – Juriscol)

[http://juriscol.banrep.gov.co:8080/basisjurid\\_docs/legislacion/normas\\_buscar\\_cont.html](http://juriscol.banrep.gov.co:8080/basisjurid_docs/legislacion/normas_buscar_cont.html)

Comment:

In Colombia, the provision of goods and/or services to the public sector is regulated by law (Law 80 of 1993).

**Researcher Response to this Question was "b"**

C

**Peer Reviewer One Comment:** Could not be verified

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." Although, in Colombia, Law 1150 of 2007 and Law 80 of 1993, the public procurement law, provide in their articles that public procurement processes and execution of procurement are conducted under the principles of publicity, transparency, swiftness, efficiency, among other principles, practice in the country is a far cry from what it is supposed to be. A variety of studies conducted by national government bodies, oversight agencies and NGOs report each year a great many complaints throughout the national territory and sanctions of public and private officials, stemming from irregularities in public procurement processes.

Based on the 2006-2007 Management Report released by the General Controller's Office, from September 2006 to June 2007, the General Controller's Office received 1,317 complaints under its jurisdiction, with procurement being the most crucial issue of all sectors, since it encompasses nearly half the total amount of complaints filed with the General Controller's Office nationwide. According to figures produced by the complaint service system, during the period in question, entities of the social sector received the most complaints, with one third of the total, followed by mining and energy with 18.35%; infrastructure with 19.32 and public management with 11.6%. The sectors receiving the fewest number of complaints were, in order [of most to least], defense, justice and security with 11.43%; environment with 9.82%; and agriculture and ranching with 2.6%; (See: General Controller's Office, 2006-2007 Management Report: Building efficiency and Morality in Public Management, on pg. 88.).

<p>To obtain further information on the findings, and handling of complaints about Public Procurement in Colombia, review the "Evaluation of Integrity and Transparency of the Public Procurement System in Colombia", a study conducted by the Corporación Transparencia por Colombia using the methodology of the Assessment of National Procurement Systems of the OCED – Pilar IV. Available at:  <a href="http://www.transparenciacolombia.org.co/Portals/0/Estudios_informes/Evaluación%20OECD%20DAC.pdf">http://www.transparenciacolombia.org.co/Portals/0/Estudios_informes/Evaluación%20OECD%20DAC.pdf</a></p> <p><b>Researcher Response:</b> I chose my answer "d" because while the original response we had was actually based only on the existence of legislation, the truth is that in addition to the peer reviewer's explanation, charges of corruption and mismanagement are increasing every day. realmente la respuesta inicial que teníamos estaba establecida solo sobre la existencia de la legislación, lo cierto es que, además de lo mencionado por el revisor, cada día crecen las denuncias sobre corrupción y malos manejos.</p> <p><b>IBP Comment:</b> IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><b>Government Comment:</b> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p>	
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Modificaciones al presupuesto general de la nación, del sector central."  (Changes to the general budget of the nation, central sector.)  <a href="http://www.minhacienda.gov.co/portal/page/portal/455718311AC42A3AE040007F01001CE7">http://www.minhacienda.gov.co/portal/page/portal/455718311AC42A3AE040007F01001CE7</a></p> <p><u>Comment:</u>  The last supplemental budget that was approved in Colombia was in 2004. Said addition was carried out under Law 917 of 02/12/04, decree 4020 of 03/02/04, whereby 2.62 billion pesos were added.</p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> NOTE: As far as additions to the budget, there have not been any supplemental budgets submitted since 2005.</p>	a

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

"Modificaciones al presupuesto general de la nación, del sector central."  
(Changes to the general budget of the nation, central sector.)

<http://www.minhacienda.gov.co/portal/page/portal/455718311AC42A3AE040007F01001CE7>

Comment:

The last supplemental budget that was approved in Colombia was for 2004 and was 3.7% of the original approved budget.

**Peer Reviewer One Comment:** Changes were introduced in all years between 2003 and 2009 except for 2008. During that period the simple average of percentage changes was 1.92. A change was recently introduced for the current budget.

[http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal](http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal).

**Peer Reviewer Two Comment:**

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

NOTE: As far as additions to the budget, there have not been any supplemental budgets submitted since 2005.

a

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> All expenditures of contingency funds are included in the budget and should be approved at the same time as the general budget of the nation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.contaduria.gov.co/dmdocuments/informacionContable/2009/Balance_general_publico20081231.pdf">http://www.contaduria.gov.co/dmdocuments/informacionContable/2009/Balance_general_publico20081231.pdf</a>          "Informe de ejecución presupuestal acumulado" (Year-End Report)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf</a>          December 2008</p> <p><u>Comment:</u>          This report is usually submitted in March each year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Informe de ejecución presupuestal acumulado" (Year-End Report)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf</a>          December 2008</p> <p><u>Comment:</u>          Most of the data are audited but not all of them.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

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

Citation:

"Informe de ejecución presupuestal acumulado" (Year-End Report)  
[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf)  
December 2008

Comment:

The differences between the original budget and accumulated execution as of the month of December are presented, on page 9 of the Year-End Report and are described as additions by inter-administrative agreement.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The execution report provides an overall analysis of the main changes in budget numbers both in totals and in the make up of the budget.

C

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

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

Citation:

"Informe de ejecución presupuestal acumulado" (Year-End Report)  
[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf)  
December 2008

Comment:

Each inter-administrative agreement giving rise to an addition to the budget is cited.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Also mentioned are donations incorporated during the fiscal year, as well as any change that has taken place during the year. The overall analysis refers to the budget chain: appropriation, commitment, obligations and payment and how the expenditures are made up. Non-committed appropriations constitute budget reserves and non paid obligations, accounts pending payment. These two items constitute the unused surplus budget that is processed and paid out during the following fiscal year, as provided by law.

b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Informe de ejecución presupuestal acumulado" (Year-End Report)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf</a>          December 2008</p> <p><u>Comment:</u>          The report does not include revenue reporting; it only lists expenditures.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." The execution report presents an overall analysis of the main changes in budget numbers both in totals and in the make up of the budget. See note above.</p>	<p>C</p>
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106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

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

Citation:

"Informe de ejecución presupuestal acumulado" (Year-End Report)  
[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf)  
December 2008

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda publica/politica fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>  
October 2009

Comment:

This report does not include macroeconomic analysis; this analysis is presented in more detailed form in the Medium Term Fiscal Framework.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Note on these points: The annual reports refer to a two different subjects. One is about aspects that pertain directly to budget matters. The other is about macroeconomic aspects. They are not exclusive and it should not be expected for either one to deal with the topics of the other. As far goals and policy and program outcomes of the National Development Plan and resources incorporated into the budget to implement them during the respective fiscal years (108 & 109), the evaluation is presented in the above-referenced President's report to Congress.

d

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

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

Citation:

"Informe de ejecución presupuestal acumulado" (Year-End Report)  
[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/ejecucion/pqn/inf\\_gest\\_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/ejecucion/pqn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf)  
December 2008

"Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))  
<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf>  
October 2009

Comment:

This report does not include analysis of non-financial data; that analysis is presented in detail in the Medium Term Fiscal Framework.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Informe al congreso 2009. Alvaro Uribe Vélez" (2009 Report to Congress. Alvaro Uribe Velez)  <a href="http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210">http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210</a>          20th July 2009</p> <p><u>Comment:</u>          Information on performance indicators is submitted each year by the executive to the legislature in the Report to Congress.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>d</p>
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109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

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

Citation:

"Informe al congreso 2009. Alvaro Uribe Vélez" (2009 Report to Congress. Alvaro Uribe Velez)

<http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&tabid=210>

20th July 2009

Comment:

The information is not presented in the Year-End Report. On the other hand, the Report to Congress, Chapter 3, pg. 65, shows progress made with regard to the goals set forth in Colombia's poverty reduction strategy; however, in the Year-End Report, execution is not broken down by strategy but by administrative unit.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  "Marco fiscal de mediano plazo 2009 (Para el presupuesto 2010)" (2009 Medium Term Fiscal Framework (For the 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/politica_fiscal/informacion_fiscal/marco_fiscal_mediano_plazo/MFMP%20Version%20Imprenta.pdf</a>  October 2009</p> <p><u>Comment:</u>  The information on extra-budgetary funds is not provided in the Year-End Report; this information is found in the Medium Term Fiscal Framework.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>d</p>
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<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>          "Informe Annual - Vigencia 2007-2008" (Audit Report)  <a href="http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf">http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf</a>          "Not applicable: Informes Mensuales - Noviembre 2007" (Monthly reports November 2007)  <a href="http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/355/financieronov07.pdf">http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/355/financieronov07.pdf</a></p> <p><u>Comment:</u>          The last Audit Report was for fiscal year 2006, which was released in May 2007. The Audit Report for 2007-2008 was produced, but not available to the public as per the OBI methodology (see Table 2).          Not applicable: The last monthly report published by the General Controller's Office auditing monthly execution of the general budget of the nation was for November 2007.</p> <p>Addition after the cutoff date of September 15, 2009: The Report of the Audit of the Consolidated General Balance Sheet of the Nation Budget Year 2008 (Audit Report) was not available at the time when the research was conducted, but now (much later than the deadline of September 15, 2009) the document is available on the web, here: <a href="http://www.contraloriagen.gov.co/c/document_library/get_file?folderId=834910&amp;name=DLFE-10601.pdf">http://www.contraloriagen.gov.co/c/document_library/get_file?folderId=834910&amp;name=DLFE-10601.pdf</a>.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

"Informe Annual - Vigencia 2007-2008" (Audit Report)

[http://www.contraloriagen.gov.co:8081/internet/central\\_doc/Archivos/335/Inf\\_cuenta.pdf](http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf)

"Not applicable: Informes Mensuales - Noviembre 2007" (Monthly reports November 2007)

[http://www.contraloriagen.gov.co:8081/internet/central\\_doc/Archivos/355/financieronov07.pdf](http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/355/financieronov07.pdf)

Comment:

Audited data to November 2007 are released as a monthly report and they are released for budget year 2006 as an annual report. The report for 2008 has not been released yet.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** To maintain consistency across questions, IBP editors chose the answer "d." See question 111. Final accounts audited are not released to the public within 24 months.

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

d

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>          "Informe Annual - Vigencia 2006" (Audit Report – Budget Year 2006)  <a href="http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf">http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf</a></p> <p><u>Comment:</u>          This report does not provide an executive summary. Moreover, for budget year 2008, the report is not available on the web; it was submitted to congress and at times it can be obtained directly at the institution or requesting it from an official in directly in charge of the area (arbitrary access).</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" in light of researcher comment.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p>	<p>b</p>
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<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> <li>Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</li> <li>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature must give final consent to remove or appoint the director or head of the supreme audit institution, which in Colombia is the General Controller's Office (Contraloría General de la Nación).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> "Informe Annual - Vigencia 2006" (Audit Report – Budget Year 2006) <a href="http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf">http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/335/Inf_cuenta.pdf</a></p> <p><u>Comment:</u> On pg. 75, detailed information is provided for extra-budgetary funds; this is for the 2006 budget year. However, the report for the 2008 budget year is not available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The supreme audit institution, which in Colombia is the General Controller's Office (Contraloría General de la Nación), has the discretion in law to decide what audits to conduct.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>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.</li> <li>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "Texto de proyecto de ley presupuesto (2010)" (Executive's Budget Proposal 2010)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf22">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/hacienda/publica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PGN%202010.pdf22</a>  29th July 2009</p> <p><u>Comment:</u>  General Controller's Office (Contraloría General de la Nación) is in the Executive Budget Proposal as an independent administrative unit, it follows the same procedure as the other entities of the central government sector (pg. 38).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The General Controller’s Office (Contraloría General de la Nación) has interdisciplinary groups specialized in audit processes for each sector, including security.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u> “Informe CAIC 2009” (2009 CAIC Report (Center for Integrated Service to Citizens)) <a href="http://www.contraloriagen.gov.co/html/participacion_ciudadana/participacion_noticias.asp">http://www.contraloriagen.gov.co/html/participacion_ciudadana/participacion_noticias.asp</a></p> <p><u>Comment:</u> In the General Controller’s Office (Contraloría General de la Nación) portal, there is a link to entertain requests from the public; in the 2009 CAIC reports – Center for Integrated Service to Citizens, the outcomes of</p>	a

this activity are shown.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." Even though the General Controller's Office (Contraloría General de la Nación) has the citizen service center as noted by the researcher, and it takes in a great number of complaints each year, it is important to point out that the General Controller's Office (Contraloría General de la Nación) has no information system making it possible to track or follow up on processing of a complaint after the investigation phase is over, and therefore investigations opened at the initiative of the office stemming from audits are mixed in with the complaints. This situation makes it impossible to identify how many complaints lead to actual corruption cases, or resulted in a ruling in favor of the person who was the subject of the complaint.

Bearing the above in mind, we believe it is important that this question not only refer to intake of complaints and/or charges, but also to processing thereof and the impact on the auditing process.

**Researcher Response:** I chose my answer "a" because one could accept the reviewer's opinion, however, his opinion is not useful to review the response but rather the question. In other words, whether complaints are useful or not and whether they can be tracked is not the question to be answered. The truth is that there IS a citizen's complaint office; and it is also true that it is not very efficient at least during this past period, but it exists. There is one issue. In Colombia, I had mentioned it earlier, we have an General Controller's Office (Contraloría General de la Nación) and also the General Auditor's Office (Auditoría General de la Nación) and in the last years, the General Auditor's Office (Auditoría General de la Nación) has been gaining public ground and is beginning to play a role in accountability.

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

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



<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The committee in charge of said review is the Legal Committee of Accounts.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive reported on some cases but, bearing in mind that no reports have been produced by the General Controller’s Office (Contraloría General de la Nación) for the past budget periods, we can say that the executive has not produced any report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.</p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Planes de Mejoramiento” (Improvement plans)  <a href="http://www.contraloriagen.gov.co/html/auditorias/auditorias_resultado_p_roceso_auditor_1.asp?l_ent=227">http://www.contraloriagen.gov.co/html/auditorias/auditorias_resultado_p_roceso_auditor_1.asp?l_ent=227</a></p> <p><u>Comment:</u>  This report is defined as “Improvement Plans”; in it proposed future actions to solve problems found through audits are included for each entity.</p> <p>On the web page of the General Controller’s Office (Contraloría General de la Nación), you can search by entity, however, there is no follow up of said improvement plans.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.contraloriagen.gov.co/html/auditorias/auditorias_resultado_p roceso_auditor_1.asp?l ent=131">http://www.contraloriagen.gov.co/html/auditorias/auditorias_resultado_p roceso_auditor_1.asp?l ent=131</a></p> <p><u>Comment:</u>  The legislature receives all information on audits conducted by the General Controller’s Office (Contraloría General de la Nación); however, not all resources are audited, such as the secret programs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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## **Additional Comments:**

Note 1: The audit report "2008 AUDIT OF THE GENERAL BALANCE SHEET OF THE NATION" of the General Controller's Office (Contraloría General de la Nación), was submitted to Congress; it is not available to the public on the web page; however, a copy was obtained by direct request from the institution.

On the web site of the Ministry of the Treasury, you can find budget execution at the link hereunder:

[http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf\\_gest\\_presupuestal/2009%20Vigencias%20y%20rezago](http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago)

The General Accounting Office issues a report called financial information and outcomes up to march 31, 2009, which can be viewed at the link below; it is an accounting report, very comprehensive.

[http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/Situacion\\_publico20090331.pdf](http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/Situacion_publico20090331.pdf)

## Government Comments: Section One

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>“Anteproyecto” (Draft) 2010  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pqn/anteproyecto2010">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/anteproyecto/pqn/anteproyecto2010</a>            3rd April 2009</p> <p><a href="Http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/Mensaje%20Presidencial%202010.pdf">Http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>            October 2009</p> <p>“Versión impresa MFMP” (Printed Version Medium Term Fiscal Framework)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20Version%20Imprenta.pdf</a></p> <p><b>Government Comment:</b>  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion</a></p>
Budget Summary	<p>“Proyecto de presupuesto general de la nación (Presentación en power point)” (Draft General Budget of the nation (Power Point presentation))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/elministerio/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/elministerio/prensa/Presentaciones/PRESENTACION%20PROYECTO%20DE%20PRESUPUESTO%202010.pdf</a>            29th July 2009</p>
Executive’s Budget Proposal	<p>“Texto de proyecto de ley presupuesto (2010)” (Text of Draft 2010 Budget Law)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PUN%202010.pdf22">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/1.%20PROYECTO%20DE%20LEY%20PUN%202010.pdf22</a>            29th July 2009</p> <p>“Mensaje presidencial 2010. Sostenibilidad de la inversión en medio de la crisis 2010” (Presidential Message. Sustainability of Investment in the Middle of the Crisis)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/Mensaje%20Presidencial%202010.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectoPresupuesto2010/Mensaje%20Presidencial%202010.pdf</a>            29th July 2009</p> <p><a href="http://direccion.camara.gov.co/camara/site/artic/20090805/asocfile/mensaje_anexo_2010.pdf">http://direccion.camara.gov.co/camara/site/artic/20090805/asocfile/mensaje_anexo_2010.pdf</a></p>

<p>Budget Document One in Support of the Executive's Budget Proposal</p>	<p>"Panorama Presupuestal 2009" (2009 Budget Overview)  <a href="http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf">http://www.minhacienda.gov.co/portal/page/portal/lang-es-ar/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/7%20Mensaje%20PANORAMA%202009.pdf</a>  30th July 2009</p> <p>"Gastos Fiscales - Beneficios Tributarios" (Fiscal Expenditures – Tax Benefits)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/8%20Mensaje%20Beneficios%20Tributarios.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/8%20Mensaje%20Beneficios%20Tributarios.pdf</a>  30th July 2009</p>
<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>"Anexo Gasto Social (Para el presupuesto 2010)" (Social Expenditure Annex (For 2010 budget))  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2.%20Anexo%20GastoSocial.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2.%20Anexo%20GastoSocial.pdf</a>  29th July 2009</p> <p><a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%208%20CLASIFICADOR%20FUNCIONAL.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedeLeyPGN2009/Mensaje%208%20CLASIFICADOR%20FUNCIONAL.pdf</a></p>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p><b>Government Comment:</b>  <a href="http://www.dnp.gov.co/PortalWeb/PND/InformealCongresodelaRep%c3%bablica/Otros_Informes_Congreso/tabid/600/Default.aspx">http://www.dnp.gov.co/PortalWeb/PND/InformealCongresodelaRep%c3%bablica/Otros_Informes_Congreso/tabid/600/Default.aspx</a></p> <p><a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2%20Clasificacion%20economica.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/ProyectedePresupuesto2010/2%20Clasificacion%20economica.pdf</a></p>
<p>Citizens Budget</p>	<p>Not produced</p>
<p>Enacted Budget</p>	<p>"Law 1260 of December 23, 2008. General Budget of the Nation" (Ley 1260 del 23 de diciembre de 2008. Presupuesto General de la Nación)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/inicio/Leypresupuesto2009/Ley%201260%20672.pdf</a>  23th December 2008</p> <p><b>Government Comment:</b>  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/inicio/Ley2010/Decreto%204996%20liquidacion.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/programacion/inicio/Ley2010/Decreto%204996%20liquidacion.pdf</a></p>

In-Year Reports	<p>Office of the General Accountant Reports          "Informes de Ejecución Presupuestal: Ejecución de Gastos de la Vigencia 2009" (In-Year Reports: Execution of Expenditures for 2009 Budget Year)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago</a></p> <p>"Documentos de Ejecución 2009" (2009 Budget Execution Documents)  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago/documentos">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2009%20Vigencias%20y%20rezago/documentos</a>          Last available report May 2009 - Published June 2009</p> <p>"Informes de la contaduría" (Accounting Reports)  <a href="http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es">http://www.contaduria.gov.co/index.php?option=com_content&amp;view=article&amp;id=93&amp;Itemid=151&amp;lang=es</a></p>
Mid-Year Review	Not produced
Year-End Report	<p>"Informe de ejecución presupuestal acumulado" (Report on Accumulated Budget Execution)  <a href="http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf">http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/inf_gest_presupuestal/2008%20Vigencia%20y%20Rezago/Documentos/Acumulado%20a%20diciembre.pdf</a>          December 2008</p> <p>"Informe de fin de año de la contaduría" (Year-End Report of the Accounting Office)  <a href="http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/1/Balance_gral_publico20081231.pdf">http://www.contaduria.gov.co/dmdocuments/InformacionContable/2009/1/Balance_gral_publico20081231.pdf</a>          The Year-End Report has yet to be published.</p>
Audit Report	<p>"Informe de gestión (Auditoría del Balance General de la Nación) 2007-2008. Contraloría General de la República" (Management Report (Audit of General Balance Sheet of the Nation) 2007-2008 SAI)  <a href="http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/363/Informegestion2007-2008.pdf">http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/363/Informegestion2007-2008.pdf</a></p> <p>During most of the research process (June 2009-May 2010), this link has not been working. A hard copy of the document was given to the researcher, but on arbitrary basis, and it is not believed that this document is accessible to any member of the public in such a straightforward way for it to be considered available as per the OBI methodology.</p> <p>Produced but Not Available to the Public.</p>
Other Documents	<p>"Colombia ante los ojos de Wall Street. Marco fiscal de mediano plazo 2009" (Wall Street's view of Colombia. 2009 Medium Term Fiscal Framework)  <a href="http://www.mincultura.gov.co/?idcategoria=23991#">http://www.mincultura.gov.co/?idcategoria=23991#</a>          17th June 2009</p> <p>"Informe al congreso 2009. Alvaro Uribe Vélez 2009" (Report to the Congress. Alvaro Uribe Velez)  <a href="http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210">http://www.dnp.gov.co/PortalWeb/LinkClick.aspx?fileticket=c6CW6foLCV8%3d&amp;tabid=210</a>          20th July 2009</p> <p>"Mensaje presidencial: 'Un presupuesto para la competitividad y la cohesión social'" (Message from the President: "A budget for competitiveness and social cohesion")  <a href="http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programa">http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programa</a></p>

	<p><a href="http://www.auditoria.gov.co/Proyecto/ProyectedeLeyPGN2009/Mensaje%20Presidencial%202009.pdf">cion/proyecto/ProyectedeLeyPGN2009/Mensaje%20Presidencial%202009.pdf</a></p> <p>Informes finales auditorías realizadas. Vigencia 2007 (Auditoría realizada a la Contraloría) “Final reports of audits conducted. 2007 budget year (Auditing conducted on the Office of the Comptroller General)”  <a href="http://www.auditoria.gov.co/templates/2_3_informes_finales.as">http://www.auditoria.gov.co/templates/2_3_informes_finales.as</a>          (Internal Audit Office, released an audit of the SAI)</p>
<p>Relevant Ministries &amp; Departments</p>	<p>“Ministerio de Hacienda y Crédito Público, República de Colombia” (Ministry of the Treasury and Public Credit)  <a href="http://www.minhacienda.gov.co/MinHacienda">http://www.minhacienda.gov.co/MinHacienda</a>          “Departamento Nacional de Planeación” (National Planning Department)  <a href="http://www.dnp.gov.co">http://www.dnp.gov.co</a>          “Contraloría General de la República” (Office of the Comptroller General of the Republic—SAI)  <a href="http://www.contraloriagen.gov.co/html/home/home.asp">http://www.contraloriagen.gov.co/html/home/home.asp</a>          “Contaduría General de la Nación” (Office of General Accounting of the Nation)  <a href="http://www.contaduria.gov.co/">http://www.contaduria.gov.co/</a>          Auditoría General de la República (Office of the Auditor General of the Republic)  <a href="http://www.auditoria.gov.co/">http://www.auditoria.gov.co/</a></p>



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

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
E. Not produced, even for internal purposes					
F. Produced for internal purposes, but not available to the public					
G. Produced and available to the public, but only on request					Yes
H. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes <b>GC:</b> No	Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
10. The release date is known at least one month in advance	Yes	Yes	NA	Yes	No
11. Advance notification of release sent to users, media	Yes	Yes	NA	Yes	No
12. Released to public same day as official release to media	Yes	Yes	NA	Yes	No
13. Available on the Internet free of charge	Yes	Yes	NA	Yes	No
14. Free print copies available, limited distribution	NA	NA	NA	NA	No
15. Free print copies available, mass distribution	Yes	Yes	NA	Yes	No
16. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	Yes	No
17. Written in more than one language	No	No	NA	No	No
18. News conference is held to discuss release	Yes	Yes	NA	Yes	No

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

**GC:** Government Comment