

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

COLOMBIA

September 28, 2007

International Budget Partnership
Center on Budget and Policy Priorities
820 First Street, NE
Suite 510
Washington, DC 20002
www.internationalbudget.org
www.openbudgetindex.org

This questionnaire was completed by:

Name:
Organization: FORO JOVEN
Address: Carrera 28 no 46-48 Bogotá Colombia
Telephone: 571-7531694 57-3124815854
E-mail: jóvenesforojuven@yahoo.es

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Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2008
Budget Summary	2008
Executive's Budget Proposal	2008
Supporting Budget Documents	2008
Citizens Budget	2008
Enacted Budget	2007
In-Year Reports	2006
Mid-Year Report	NA
Year-End Report	2006
Audit Report	2005

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

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>"Anteproyecto de Presupuesto General de la Nacion para la vigencia 2008"</p> <p>April 3, 2007</p> <p>http://www.minhacienda.gov.co/portal/page?_pageid=37,1265425&_dad=portal30&_schema=PORTAL30</p>
Budget Summary	<p>"Proyecto de Ley de Presupuesto 2008 - Anexo Mensaje Presidencial Proyecto de Presupuesto General de la Nacion 2008"</p> <p>July 30, 2007</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTOLEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE PRESIDENCIAL_FINAL_0.PDF</p>
Executive’s Budget Proposal	<p>"Texto Proyecto de Ley de Presupuesto General de la Nacion 2008"</p> <p>July 30, 2007</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTOLEYPRESUPUESTO2008/PROYECTOLEY208/PROYECTO%20DE%20LEY%20PGN%202008%20FINAL.PDF</p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>"Anexo Gasto Social - Proyecto de Ley de Presupuesto Genreal de la Nacion 2008"</p> <p>July 30, 2007</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTOLEYPRESUPUESTO2008/PROYECTOLEY208/ANEXOGASTOSOCIAL.PDF</p>

<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>"Composicion de Rentas - Proyecto de Ley de Presupuesto General de la Nacion 2008"</p> <p>July 30, 2007 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTOLEYPRESUPUESTO2008/PROYECTOLEY208/COMPOSICIONRENTAS.PDF</p>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>"Aspectos Complementarios Mensaje Presidencial Proyecto de Presupuesto General de la Nacion 2008 - Resumen del Marco Fiscal de Mediano Plazo y Sostenibilidad de la Deuda"</p> <p>July 30, 2007 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTOLEYPRESUPUESTO2008/MENSAJE%202008/P%C1GINAS%20DE%20P%C1GINAS%20DE%20MENSAJE%20PRESIDENCIAL%202008-%20I%20II-%20III-IV-V.PDF</p>
<p>Citizens Budget</p>	<p>"Presentacion Proyecto Presupuesto General de la Nacion 2008 - Prensa"</p> <p>October 12, 2007 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTOLEYPRESUPUESTO2008/PRESENTACI%D3N%20PROYECTO%20PRESUPUESTO%20GENERAL%20DE%20LA%20NACI%D3N%202008%20-%20PRENSA.PDF</p>
<p>Enacted Budget</p>	<p>Ley 1110 de 2006 Dic 27 - 2006 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PRESUPUESTO/LEY%202007/PRESUPUESTO/LEY%201110%20DE%202006_2.PDF</p> <p>Decreto Liquidacion No.4579 de 2006, Dic 27 - 2006 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PRESUPUESTO/LEY%202007/PRESUPUESTO/DECRETO%20LIQUIDACI%D3N%204579%20DE%202006_0.PDF</p> <p>Anexo Decreto Liquidacion No. 4579 de 2006, Dic 27 - 2006 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PRESUPUESTO/LEY%202007/PRESUPUESTO/ANEXODECRETOLIQUIDACION2007_0.PDF</p> <p>Anexo Gasto Social, Dic 27 - 2006 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PRESUPUESTO/LEY%202007/PRESUPUESTO/ANEXO%20GASTO%20SOCIAL%202007.PDF</p>

In-Year Reports	<p>"Informes de Ejecución Acumulado - Presupuesto 2006"</p> <p>Monthly Reports and Final Report</p> <p>http://www.minhacienda.gov.co/portal/page?_pageid=37,653389&_dad=portal30&_schema=PORTAL30</p>
Mid-Year Review	<p>Produced but Not Available</p> <p>The following documents were cited as the Mid-Year Review:</p> <p>"Revision del Plan Financiero 2006"</p> <p>June 15, 2006</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/CONFIS/DOC/FINANCIERO/2006/2.DOC%2B-%2B004%2B-%2B2006.PDF</p> <p>"Informe de Ejecucion Neta Presupuesto General de la Nacion I Semestre 2006"</p> <p>July, 2006</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/REPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENOPRESUPUESTAL/INFORME%20DE%20EJECUCI%D3N%20PRESUPEUSTAL%20NETA%20PRIMER%20SEMESTRE.PDF</p>
Year-End Report	<p>"Informe de Ejecucion Presupuestal Acumulado al mes de Diciembre 2006"</p> <p>January 26, 2007</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/REPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENOPRESUPUESTAL/ACUMULADO%20A%20DIEMBRE%202006%20TEXTO.PDF</p>
Audit Report	<p>"Informe de Auditoria del Balance General de la Nacion 2005"</p> <p>August, 2006.</p> <p>http://www.contraloriagen.gov.co/html/publicaciones/publicaciones_inicio.asp</p>
Other Documents	
Relevant Ministries & Departments	<p>"Ministerio de Hacienda y Credito Publico"</p> <p>www.minhacienda.gov.co</p> <p>""Departamento Nacional de Planeacion"</p>

	www.dnp.gov.co "Contraloría General de la Republica" www.contraloriagen.gov.co
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**Documents cited as the Mid-Year Review do not meet the IBP's criteria for this document since they do not include analysis regarding changes in economic outlook.*

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
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	Yes
<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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				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	Yes
2. Advance notification of release is sent to users, media	No	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No	No
6. Free print copies available, mass distribution	No	No	No	No	No	No
7. Readily available outside capital and/or big cities [†]	Yes	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No	No
9. News conference is held to discuss release	No	Yes	No	No	No	No

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

[†]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

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
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	Yes
<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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	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	No	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	No
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	No	NA	Yes	No
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	No	NA	No	Yes

⁺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.

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

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<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"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal</p> <p><u>Comment:</u> In "Texto Proyecto de Ley de Presupuesto General de la Nacion 2008" the budget is totally classified by administrative unit, begin with section "0101 Congreso de la Republica" and ending with section "3801 Comision Nacional del Servicio Civil."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> "Manual de Inversion Publica Nacional," pg 31 http://www.dnp.gov.co/paginas_detalle.aspx?idp=190</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/PROYECTOLEY208/PROYECTO%20DE%20LEY%20PGN%202008%20FINAL.PDF</p> <p><u>Comment:</u> The Budget is classified according with the Programatic Classification included in the "Manual de Inversion Publica Nacional" (Public Investment Manual).From page 7 to 61, is the classification of each of the expenditure by section, for example, section 0101-Congress the first item of investment budget is:</p>	b

C . PRESUPUESTO DE INVERSION

0221

1000

ADQUISICION Y/O PRODUCCION DE
EQUIPOS, MATERIALES,
SUMINISTROS Y SERVICIOS
ADMINISTRATIVOS

6,500,000,000

6,500,000,000

In this case the classification is program 221, sub-program 1000
e.g.

0221 Adquisición y/o Producción de Equipos, Materiales, Suministros y Servicios
Administrativos

1000 INTERSUBSECTORIAL GOBIERNO

Peer Reviewer One Comment: Programs are grouped by broad categories
(sectors). The classification has very little in common with international standards.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because answer “b” is all expenditures
are classified by functional classification, but the categorization is not compatible
with international standards. We have two types of classifications, Programs consist
of appropriations for activities in a homogeneous sector economic, social, financial
or administrative, designed to meet the targets set by the Government National
through the integration of efforts with manpower, material and financial resources
allocated. And sub-programs, which include appropriations for divisions of the
programs, to facilitate enforcement in a specific field whereby, setting goals that,
are met through partial concrete actions performing certain agencies and entities.
(Taken from the manual of Public Investment DNP).

IBP Comment: IBP editors chose answer, “b” to maintain consistency across
countries.

<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"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Enacted Budget</p> <p><u>Comment:</u> The economic classification is made according with FMI policies and it's included for all expenditures in the final version of the Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Enacted Budget</p> <p><u>Comment:</u> The Budget is presented in a Sub-Program-level (more detailed than Program-level) for all expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> Budget Document Three in Support of the Executive's Budget Proposal</p> <p><u>Comment:</u> The "Marco de Gasto de Mediano Plazo" presents estimates of expenditure until the year 2011.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Budget Document three in Support of the Executive's Budget Proposal</p> <p><u>Comment:</u> In "Resumen del Marco Fiscal de Mediano Plazo y Sostenibilidad de la Deuda" the Executive presented expenditures estimates until the year 2011 by sectors only, it doesn't have details or classification. projections that are presented in the framework of the Medium Term Expenditure are by source or program in an aggregate but no data for individual programmes.</p> <p>On page 12, table 2 are projected operating costs and investment by sources added. On page 13 is projected aggregate expenditure by sector. There are projections for individual expenditure.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/P%C1GINAS%20DE%20P%C1G</p>	c

<p>INAS%20DE%20MENSAJE%20PRESIDENCIAL%202008-%20I%20II-%20III-IV-V.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>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?</p> <p>a. All sources of tax revenue are identified individually.</p> <p>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</p> <p>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</p> <p>d. No sources of tax revenue are identified individually.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Document two in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> In "Composicion de la Renta - Proyecto de Ley de Presupuesto General de la Nacion 2008" Executive presented all detailed sources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>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?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document two in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> In "Composicion de la Renta - Proyecto de Ley de Presupuesto General de la Nacion 2008" Executive presented all detailed sources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The information can be found on page 213 of the Marco de Gasto de Mediano Plazo 2007, with projections to the year 2018.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/CONFIS/DOC/MEDIANO/MFMP%20PUBLICADO%20EN%20WEB%20(SEP%2017-2007).PDF</p> <p><u>Peer Reviewer One Comment:</u> Could not locate source (Budget document three)</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the document is located now in http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency of assumptions across countries.</p>	a
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<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> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The multi-year revenue estimates presented are only for aggregate revenue. Estimates of income are presented at the aggregate level, the total income of the Central Government are grouped into 4 areas: tax, financial performance, Capital Resources and Other Income .http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/CONFIS/DOC/MEDIANO/MFMP%20PUBLICADO%20EN%20WEB%20(SEP%2017-2007).PDF</p> <p><u>Peer Reviewer One Comment:</u> Could not locate source (Budget document three)</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the new located is http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmediano plazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency of assumptions across countries.</p>	<p>b</p>
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<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive's budget presented the level of outstanding debt for Budget Year - BY and BY-1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> 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><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive’s budget presents interest payments discriminated in internal and external debts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> On pages 17 and 18 is information debt discriminated budget for the year http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/PRESENTACION%20PROYECTO%20PRESUPUESTO%20GENERAL%20DE%20LA%20NACION%202008%20-%20PRENSA.PDF</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate mark is “a.” Detailed information is presented by maturity , domestic - external, creditor, currency , class and responsible entity, but very limited on interest rates http://www.minhacienda.gov.co/TransparenciaFinanciera/ - More specifically: http://www.minhacienda.gov.co/TransparenciaFinanciera/detalleProceso.do?tip_tabla=0</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency of assumptions across countries.</p>	a
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The Link is : http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politicafiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf</p> <p>http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/pressupuesto/programacion/proyecto/ProyectodeLeyPGN2009/Mensaje%201%20RESUMEN%20MFMP.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Budget Document three in Support of the Executive's Budget Proposal</p> <p><u>Comment:</u> The Exectuve’s budget includes only macroeconomic forecast, doesn’t include a sensitivity analysis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The president's message contains any information http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/MENSAJE%20PRESIDENCIAL%20230%20PM.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The president's message contains any information</p> <p><u>Comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/MENSAJE%20PRESIDENCIAL%20230%20PM.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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Estimates for Years Prior to the Budget Year	
<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"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Look at page 13 of the summary of the RESUMEN DEL ARCO FISCAL DE MEDIANO PLAZO Y SOSTENIBILIDAD DE LA DEUDA where it appears some of this information A total of 130 administrative units starting with section 0101-Congress and ended in 3801-National Commission of Civil Service, in summary Prosecutor Marco expenditures appear to AP-1 grouped into 22 sectors</p> <p><u>Comment:</u> www.minhacienda.gov.co/pls/portal30/url/ITEM/36783ABA391F4303E040A8C02A0329CC -</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>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?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive’s budget only presents principal programs for BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>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?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is some information, but not exhaustive, is classified by economic criterion in the Executive's Budget, page 21 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO_TOLEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE_PRESIDENCIAL_FINAL_0.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>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)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive's budget only presents principal programs for BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> RESUMEN DEL MARCO FISCAL DE MEDIANO PLAZO Y SOSTENIBILIDAD DE LA DEUDA</p> <p><u>Comment:</u> It was introduced originally budgeted spending, but not the actual expenditure exercised in the early months of AP-1, because the proposal of the Executive starts to work from the first quarter of the year and information SIIF reflecting actual expenditure has a delay in some cases up to three months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive’s budget presented expenditures for BY-2 only.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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:

http://www.minhacienda.gov.co/portal/page?_pageid=37,414350&_dad=portal30&_schema=PORTAL30

Comment:

The link shows a historic PGN's final appropriations from the central government and public institutions, from 1995 to 2008, for the following items: operating (staff costs, overheads, transfers, commercial operation) debt servicing external debt -- Internal (depreciation, interest) and investment.

Peer Reviewer One Comment: Could not locate the source, from present available information prior year estimates are available according to the economic classification of expenditures for major categories. A "b" mark seems more appropriate

<http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/cifrashistoricas>

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

Peer Reviewer Two Comment:

Researcher Response: Contacts are currently very good and show the information.

IBP Comment: IBP editors chose answer, "a" to maintain consistency of assumptions across countries.

a

<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"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> RESUMEN DEL MARCO FISCAL DE MEDIANO PLAZO Y SOSTENIBILIDAD DE LA DEUDA</p> <p><u>Comment:</u> The Executive’s budget presents, only initial expenditures for BY-1 and BY-2. In RESUMEN DEL MARCO FISCAL DE MEDIANO PLAZO, can be found on page 100 Table 8 in the financial performance of Expenditure 2005-2006, namely AP-3 and AP-2, but the information to AP-1 no-show</p> <p><u>Peer Reviewer One Comment:</u> The information is available to the public but I was not able to verify that it was part of the budget or supporting documentation. http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/ejecucion/pgn/cifrashistoricas</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” ” to maintain consistency of assumptions across countries.</p>	d
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<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> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive's budget presents the same clasification for BY and previous. From page 20 of the introduction of the draft budget by the Executive presents aggregate programs so they can be comparable. Such is the case of REGALIAS when a few years ago was carried out reform of the National Planning Department in which REGALIAS ceased to be an independent entity and became an account directly from DNP, followed by presenting information in terms of the resources allocated towards the concept of independent Royalties it was an independent unit or dependent of DNP http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/PRESENTACI%D3N%20PROYECTO%20PRESUPUESTO%20GENERAL%20DE%20LA%20NACI%D3N%202008%20-%20PRENSA.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Rest.http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYE CTOLEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE_PR ESIDENCIAL_FINAL_0.PDF</p> <p><u>Comment:</u> Detailed information for 2007 individually identified in the Executive's budget, page 17, 18, 19, however, there is a lower percentage that is grouped under the rubric</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive's budget doesn't identify the different source of non-tax revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Citizens Budget</p> <p><u>Comment:</u> The Executive’s budget present only the original estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The document "Resumen del Marco Fiscal de Mediano Plazo y Sostenibilidad de la Deuda" includes information about revenues for BY-2. In Table 2 on page 91 shows the total number of items that finance the General Budget of the Nation for vigencias 2005 and 2006, namely AP-3 and AP-2 and tables 3 and 4 on pages 93 and 95 respectively presented decommissioning revenue income flows and special funds http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/P%C1GINAS%20DE%20P%C1GINAS%20DE%20MENSAJE%20PRESIDENCIAL%202008-%20I%20II-%20III-IV-V.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The Executive’s budget includes information only for aggregate revenues in BY-2.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> In the document "Resumen del Marco Fiscal de Mediano Plazo y Sostenibilidad de la Deuda" executive presented aggregate revenues information for BY-2.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The document "Resumen del Marco Fiscal de Mediano Plazo y Sostenibilidad de la Deuda" included aggregated information about government debt for BY-1 and BY-2.</p> <p><u>Peer Reviewer One Comment:</u> Pending review of Budget Document three</p> <p><u>Peer Reviewer Two Comment:</u></p>	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"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The document "Resumen del Marco Fiscal de Mediano Plazo y Sostenibilidad de la Deuda" included aggregated information about government debt for BY-1 and BY-2.</p> <p><u>Peer Reviewer One Comment:</u> Pending review of Budget Document three</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<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"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Citizen Budget</p> <p><u>Comment:</u> On page 9 are projections of special funds and makes the endorsement Fosyga which is an extrabudgetary fund for AP, on page 15 are the defence sector funds, which are outside the budget and its income must be subject to approval by the Confis to be integrated as part of the revenues that finance PGN.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/PRESENTACION%20PROYECTO%20PRESUPUESTO%20GENERAL%20DE%20LA%20NACION%202008%20-%20PRENSA.PDF .</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Citizen Budget, pg 14.</p> <p><u>Comment:</u> The information is included as aggregated intergovernmental transfers for BY and BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE PRESIDENCIAL_FINAL_0.PDF</p> <p><u>Comment:</u> In the table on page 6, 9, 10, as mentioned, detailing the deficit of the non-financial public sector in millions of pesos and as a percentage of GDP, which discriminates the projected deficit for the year AP and AP-1 for companies nationwide and locally, as well as the social security sector and regional and local governments. In Colombia, for public establishments and EIC determining the level of financial surpluses, both positive and negative through a financial surplus of Conpes document in which it determines the transfer of resources by public establishments to Central Government</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?
- Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
 - Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on quasi-fiscal activities is not presented.
 - Not applicable/other (please comment).

Citation:

http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE PRESIDENCIAL_FINAL_0.PDF

[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20\(Sep%2017-2007\).pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf)

Comment:

Based on the foregoing, the correct answer would be “b,” though the majority of indirect subsidies are presented as investment projects within the administrative units of PGN

Peer Reviewer One Comment: Information on quasi-fiscal activities is presented in “Marco Fiscal de Mediano Plazo” June 2007, pages 87-99 which includes a narrative and quantification of the operating results of the Central Bank and of Ecopetrol (the national agency for oil and oil products). For Ecopetrol the document details the methodology used to estimate the implicit subsidies in oil refined product resulting from official pricing policies. A more appropriate mark would be “b.”

[http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20\(Sep%2017-2007\).pdf](http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf)

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” The Medium Term Fiscal Framework presents detailed information on quasi-fiscal activities for the current and previous years. These include Central Bank and Fogafin balances as well as quasi fiscal activities of Ecopetrol. Please find the MTFF at:

<http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo>

b

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive´s Budget Proposal</p> <p><u>Comment:</u> The document "Marco Fiscal de Mediano Plazo" presented information about the principals financial assets. On page 8 Table 4 is the DEUDA NETA DE ACTIVOS FINANCIEROS DEL GBIERNO CENTRAL from 2007 to 2018. Additionally on page 83, Table 2 is the approval of the budget of income and capital resources for the duration 2008 http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/P%C1GINAS%20DE%20P%C1GINAS%20DE%20MENSAJE%20PRESIDENCIAL%202008-%20I%20II-%20III-IV-V.PDF</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive´s Budget Proposal</p> <p><u>Comment:</u> http://www.minhacienda.gov.co/MinHacienda/haciendapublica/presupuesto/programacion/proyecto/2008</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> In Year Reports and Final Report</p> <p><u>Comment:</u> These documents present monthly detailed reports about the expenditure arrears but only in a quantitative way.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive's Budget Proposal</p> <p><u>Comment:</u> The "Marco Fiscal de Mediano Plazo" includes information about contingent liabilities but it's not detailed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The information is presented for principal future liabilities but it’s not detailed. http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/prsupuesto/programacion/proyecto/2008/Aspectos.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<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> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> In the Budget, financial donor assistance is presented as a global account to be used during BY according with the government necessities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> Information of tax expenditures is presented as a narrative discussion and quantitative estimates, but only in some cases.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate mark would be “b.” Estimates are presented for the more important cases for principal taxes in “Marco Fiscal de Mediano Plazo” June 2007, pags.103-122 http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency of assumptions across countries.</p>	b
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<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE PRESIDENCIAL_FINAL_0.PDF</p> <p><u>Comment:</u> Each program/sub-program/project has earmarked revenues designated to finance it. All projects have identified the source of appeal and some of the projects have defined sources, such as defense sector resources. The detail of resources is in the Budget Manual of the National Planning Department. The document "annex to the presidential message..." page 18 table 9, pages 19 and 20 and there information on income sources</p> <p>There are tax specified location, for example, there is a tax on property that is to finance the war, there is a tax on cell phones to fund the sport. there are also some income by sectors and are intended only to the sector in question such as coffee, exports of coffee, have a special tax for their benefit, with them was born the national federation of coffee. Now, there are the parafiscal that are paid on the payroll, 9% of the nominates and for SENA (national service learning responsible for the technical qualification of force work), ICBF Colombian Family Welfare Institute and other . The prohibition of income specified location (which has a number of exceptions), is not valid for fees and contributions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Citizen Budget, pg. 21.</p> <p><u>Comment:</u> Executive’s Budget Proposal of 2008 includes 16,7% of the national investment budget in national security and military intelligence, for 2007 it was of 6,5%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<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> <ul style="list-style-type: none"> 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. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Citizen Budget</p> <p><u>Comment:</u> It includes only information for principal programs or policy goals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> "Plan de Desarrollo e Inversiones 2007 - 2010: Estado Comunitario Desarrollo para Todos."</p> <p><u>Comment:</u> This document present the government’s stated policy goals for government period, that means 4 years since 2007 until 2010 included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Citizen Budget</p> <p><u>Comment:</u> The Document presents non-financial data only for social programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> Citizen Budget, and "Plan de Desarrollo e Inversiones 2007 - 2010: Estado Comunitario Desarrollo para Todos."</p> <p><u>Comment:</u> Not all the programs have non-financial data No information is presented in full, however if the data are useful at the time to evaluate programmes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> Performance indicators are used for principal programs mainly social. The RESUMEN DEL MARCO FISCAL DE MEDIANO PLAZO, presents performance indicators for social programs and those who are inside the goals of the National Development Plan. The goals for the four years are clear and are detailed but only for major government programs, no-show this information to all investment programmes http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/P%C1GINAS%20DE%20P%C1GINAS%20DE%20MENSAJE%20PRESIDENCIAL%202008-%20I%20II-%20III-IV-V.PDF</p> <p><u>Peer Reviewer One Comment:</u> Information about performance indicators linked to budget could be found for a good number of programs in http://sigob.gov.co/ind/presupuesto.aspx?i= (reference number according to the program)</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency of assumptions across countries.</p>	b
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<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"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> Performance indicators are, in general, well designed, but not always are used to control the performance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> All projects included in the Budget, must have indicators according with the methodology, but not always are related with performance targets. There is specific program designed to follow up on execution through performance indicators, showing at the same time links between development plan and budget http://sigob.gov.co/indicadores.aspx?m=634</p> <p><u>Peer Reviewer One Comment:</u> There is specific program designed to follow up on execution through performance indicators, showing at the same time links between development plan and budget http://sigob.gov.co/indicadores.aspx?m=634 “a”</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Executive’s Budget Proposal</p> <p><u>Comment:</u> The Executive’s Budget Proposal, includes a chapter of Social Investment, focused in the necessities of most impoverished populations Resumen del Marco Fiscal de Mediano Plazo, cuadro 4 página 22. http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/P%C1GINAS%20DE%20P%C1GINAS%20DE%20MENSAJE%20PRESIDENCIAL%202008-%20I%20II-%20III-IV-V.PDF .</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate mark would be “b”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency of assumptions used to select response across countries.</p>	b
Additional Key Information for Budget Analysis & Monitoring	
<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> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The information about tax rate and fee schedule is presented in a global way, without details, private sector is not included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive only presents global projections of taxes incomes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?
- 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.
 - Yes, information is presented, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on conditions associated with IFI assistance is not presented.
 - Not applicable/other (please comment).

Citation:

<http://www.accionsocial.gov.co/portal/default.aspx>

Comment:

All international financial assistance is managed by an independent unit of the government called "Agencia Presidencial para la Accion Social y la Cooperacion Internacional," and information related is not presented with the Budget <http://www.accionsocial.gov.co/portal/default.aspx>.

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I would rate this answer "b." We should understand what we mean by "assistance from IFIs." If we mean grants, they were channeled through Accion Social as indicated by the researcher until 2006 but are now managed directly by each beneficiary institution. These are, however, relatively small amounts. If we include loans, such as from WB, IADB, CAF, and others, they are managed by DNP (investment operations) and MHCP (adjustment operations). The conditions of these operations are (in general) by default public, since they are subject to the IFI's disclosure policies that normally include publication of all loan documents. In addition, DNP has published CONPES documents in the past that compare the financial conditions of borrowing from IFIs vis-à-vis the private capital market, which are available through the CONPES database on the web. Furthermore, the conditions of IMF programs are made public through the Central Bank, although they are precautionary and have not disbursed in the last few years, to my knowledge. In general, I believe that a lot of information is available, although it could perhaps be grouped in a more user friendly way.

b

Researcher Response: I chose my answer because the information of the IFI's is not available with budget document. In the case of IMF credits with the Ministry of Finance and Public Credit issued letters of intent, but to date there are links on the Web. What has become clear is that only makes available to the general community, through communication and virtual environments which have a politically and socially important as the impact of IMF and the WB are for development. I agree if the commentary of the reviewer is in the text, because, is true, Accion Social is for cooperation only:

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

<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"> 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. 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 donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All international financial assistance included assistance from donor countries is managed by an independent unit of the government called "Agencia Presidencial para la Accion Social y la Cooperacion Internacional," and information related is not presented with the Budget .http://www.accionsocial.gov.co/portal/default.aspx</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency of assumptions used to select response across countries.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> 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><u>Citation:</u> Budget Summary</p> <p><u>Comment:</u> This document includes according with the law, information of financial projections until BY+4, financial and economic budget classification, results of budget BY-2 and BY-1 first semester.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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?

- 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).

Citation:

Citizen Budget : "Presentacion Proyecto Presupuesto General de la Nacion 2008"

Comment:

This document includes numerical details in a good way but it’s not detailed in the descriptive explanation of budget. This is the nearest to a budget citizen, is not distributed en masse, can be seen only on the Internet, but it is what exists for consultation of the common citizen.

<http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/PRESENTACI%D3N%20PROYECTO%20PRESUPUESTO%20GENERAL%20DE%20LA%20NACION%202008%20-%20PRENSA.PDF>

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The document presented here was presented after the cutoff date, but similar documents have been prepared each year previously, so the 2007 document could be used as the sample for the study. However, the content of the budget presentation document not really qualifies, in my opinion, as a citizen budget. There is information on the investment budget (such as the document “Presupuesto de Inversion por Programas” from DNP) that provides better information on the use of funds that laypeople can understand, but it is not integrated with the recurrent budget and is not widely distributed. Given the looseness of the definition of citizens’ budget, I would rate this question a “c,” since there is no easy way for a citizen to clearly understand where the tax pesos are going and see the value for money being obtained.

IBP Comment: IBP editors chose answer, “c” to maintain consistency of assumptions used to select response across countries.

c

<p>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)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> "Manual de Inversion Publica Nacional" http://www.dnp.gov.co/paginas_detalle.aspx?idp=190</p> <p><u>Comment:</u> This document explains the whole process of budgeting in Colombia, but some technical details are not included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A compilation of legal information related with the budgeting is in the "Estatuto Organico de Pesupuesto," wich includes regulation about the access to the government information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The National Planning Department - DNP’s website, includes a link of financial and fysical following information for all proyects included in the national budget, but this information is provided for ministeries or agencies but not all of them provides this information. A system of information exists but it appears that it is accessible only to authorized users For a good number of programs detailed information on obligations and payments during the year may be found in http://sigob.gov.co/in/presupuesto.aspx?i=..... (Reference to a specific program). There is on line consultation http://minhacienda.gov.co/Transparenciainanciera/html/pgn/presupuesto.htm, but the link is not working.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because the information is possible with the administrative petition renamed <i>derecho de petición</i> protected with the law</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency of assumptions used to select response across countries.</p>	<p>a</p>
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<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> <ul style="list-style-type: none"> a. 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. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Information for a good number of programs can be found in http://sigob.gov.co/in/indicadores.aspx?m=..... (Reference to a specific program).</p> <p><u>Comment:</u> The "BPIN- Banco de Programas y Proyectos de Inversion Nacional" has detailed information for each program included in the national budget and this information is available by request.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<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"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> "Estatuto Organico de Presupuesto - EOP"</p> <p><u>Comment:</u> The Budget has to be presented in the first 10 days after the possession of the National Congress, that means 10 days after July 20 of each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> Yes, in the "Estatuto Organico de Presupuesto - EOP", y en el Manual de Inversión Publica DNP page 32 www.dnp.gov.co/archivos/documentos/DIFP_Presupuesto/Manual_Inversion_Publica.pdf -</p> <p><u>Comment:</u> All timetable is included in the EOP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> 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><u>Citation:</u> Yes, The executive adheres to the dates in its timetable</p> <p><u>Comment:</u> The executive follows the timetable established by law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive presents documents for the approval of the legislature, but there's no consultations, they approve or not the executive's proposal. If the legislature decide not approve, executive has to present a new version including the comments of the legislature to be approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In 2003 government included a global project in the budget to be distributed according with public audiences in each department. It was the only public participation on the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p>Citation: http://www.minhacienda.gov.co/portal/page/portal/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo/MFMP%20publicado%20en%20web%20(Sep%2017-2007).pdf</p> <p>Comment: The Executive introduced the preliminary document to the public in July, that is at the same time it is submitted to Congress, that is 5 months before the start of the budget year, although the budget is disclosed no consultations to determine priorities, it would be like having a budget negotiated and that is not what happens in reality .</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: Under the definition of a Pre-Budget Statement used for this study (issued at least one month before the budget proposal is made public and must disclose total expenditures, revenues and debt of the upcoming year), the Ministry of Finance issues such statement as part of the Medium Term Fiscal Framework that is published each July. The MTFF includes a detailed analysis of the current fiscal year vis-à-vis the previous year, and includes rolling projections on the main fiscal aggregates for the medium term. The MTFFs can be found at: http://www.minhacienda.gov.co/MinHacienda/haciendapublica/politica/fiscal/informacionfiscal/marcofiscalmedianoplazo I therefore believe that "a" is the proper response, although the explanation presented by the researchers is rather confusing. A clearer reference to the MTFF should be made.</p> <p>Researcher Response: I chose my answer because the executive releases a pre-budget statement at least four months in advance of the start of the budget year and in this case it is five months.</p> <p>IBP Comment: IBP editors chose answer, "a" consistent with the comments of Peer Reviewer Two.</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:

http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PROYECTO LEYPRESUPUESTO2008/MENSAJE%202008/ANEXO_AL_MENSAJE PRESIDENCIAL_FINAL_0.PDF

[http://www.minhacienda.gov.co/MinHacienda/elministerio/prensa/archivo/MFMP%20PUBLICADO%20EN%20WEB%20\(SEP%2017-2007\).PDF](http://www.minhacienda.gov.co/MinHacienda/elministerio/prensa/archivo/MFMP%20PUBLICADO%20EN%20WEB%20(SEP%2017-2007).PDF)

http://www.contraloriagen.gov.co:8081/internet/cartelera/Archivos/1813/info_noticia.jsp?id=1813

Comment:

The "Marco Fiscal de Mediano Plazo" includes an explanation of macroeconomic and fiscal framework for BY+3, and this document is actualized each year.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I would answer this question "a." The MTFF is a very thorough document that outlines not only the basic fiscal framework but considerable detail on elements not always found elsewhere, such as contingent liabilities. In answering this question I would cite the MTFF itself as the source document.

Researcher Response: I chose my answer because, for example in 2005, we can read the new related in the next link, said: "Unfortunately, the document on the fiscal framework presented by the government omits information on the linked exchange rate, interest rate, proportion of internal and external indebtedness of the Central Government, total deficit and surplus", said the Comptroller General.
http://www.contraloriagen.gov.co:8081/internet/cartelera/Archivos/1813/info_noticia.jsp?id=1813

IBP Comment: IBP editors chose answer, "b" consistent with the researcher's comments.

b

<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"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, 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). <p><u>Citation:</u> Budget Document three in Support of the Executive’s Budget Proposal</p> <p><u>Comment:</u> The "Marco Fiscal de Mediano Plazo" includes the principal government’s policies and priorities. The paper is considered as "pre-budget" is presented along with the Framework Medium Term Expenditure to Congress during the first 4 months of the year. The MTEF outlines the government’s macroeconomic and fiscal policy, and the MTEF provides some information on sectoral priorities without being a fully detailed MTEF. However, the Colombian context must be understood in the sense that there are abundant sector planning documents available in addition to the pre-budget statements, including the 4-year National Development Plan approved by law at the beginning of each government term and various CONPES documents on sector policy, all of which are publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with this response. The MTEF outlines the government’s macroeconomic and fiscal policy, and the MTEF provides some information on sectoral priorities without being a fully detailed MTEF. However, the Colombian context must be understood in the sense that there are abundant sector planning documents available in addition to the pre-budget statements, including the 4-year National Development Plan approved by law at the beginning of each government term and various CONPES documents on sector policy, all of which are publicly available.</p>	<p>b</p>
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Legislative Approval of the Budget	
<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"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature receives the budget on July of each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> 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. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For technical discussions, executive is invited for hearings on the legislative, these public hearings are transmitted by TV but the people don't have any participation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In cases when the legislative wants an explanation or additional information, the executive has a participation in public hearing(s), but this public hearing(s) is not for all administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Public has not participation on any of the public hearings done for legislative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://winaricaurte.imprenta.gov.co:7778/gaceta/gaceta.nivel_1</p> <p><u>Comment:</u> In "Gaceta del Congreso" (a kind of newspaper of the legislative) they include a resume of the public hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Some information is presented in an aggregated manner and details are not revealed to legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> A relevant source is the “Estatuto Orgánico del Presupuesto” http://www.minhacienda.gov.co/MinHacienda/haciendapublica/normativa/presupuesto</p> <p><u>Comment:</u> The Handbook of Public Investment, which is on page of the National Planning Department is on page 30 of the timeline Investment Process budget http://www.dnp.gov.co/paginas_detalle.aspx?idp=190</p> <p>otro link esta en la Web del Ministerio de Hacienda: http://www.minhacienda.gov.co/portal/page?_pageid=37,137608&_dad=portal30&_schema=PORTAL3</p> <p><u>Peer Reviewer One Comment:</u> A relevant source is the “Estatuto Orgánico del Presupuesto” http://www.minhacienda.gov.co/MinHacienda/haciendapublica/normativa/presupuesto</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> 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. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PRESUPUESTO/LEY%202007/PRESPUESTO/ANEXODECRETOLIQUIDACION2007_0.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Executive's Implementation of the Budget	
<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> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,1187296,37_1187325&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> The Executive presents monthly reports but they have a delay of about 15 to 30 days.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,1187296,37_1187325&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> Executive presents monthly reports and they include all national budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. 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). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. 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. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,1187296,37_1187325&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> Monthly reports include detailed information about program, type of resources, if the expenditure was just engaged or already paid.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,1197776&_dad=portal30&_schema=PORTAL30</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENTO%202007/INFORME%20DE%20EJECUCION%20ACUMULADO%20A%20ENERO%20(DGPN-EP-01-2007)_0.PDF</p> <p><u>Comment:</u> The in-year reports compare actual year-to-date expenditure with the original estimate for all expenditures but they don't compare with the previous year. Makes any comparison with the budget previously exercised, but is not an exhaustive information, as can be seen in the links. In the other link can be done monitoring budget monthly the implementation, gets the following second link as an example of tracking in January 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> The executive release to the public this information with the semi-annually actualization of "Plan Financiero."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The semi-annual actualization of "Plan Financiero" includes all sources of revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports compare actual year-to-date revenue with the original estimate for all revenue sources but they don't compare with the previous year http://www.minhacienda.gov.co/portal/page?_pageid=37,1187296,37_2161406&_dad=portal30&_schema=PORTAL30.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is released to the public sporadically and could be one or more at a year.http://www.minhacienda.gov.co/portal/page?_pageid=37,1197776&_dad=portal30&_schema=PORTAL30</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Reports sometimes include detailed information but not for all government debts.http://www.banrep.gov.co/informes-economicos/ine_bol_deuex.htm http://www.minhacienda.gov.co/portal/page?_pageid=9,620,9_626:9_630&_dad=portal30&_schema=PORTAL30 http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/334/Inf_deuda2006.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENTO%202007/ACUMULADO%20A%20JUNIO_0.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. 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. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,1197776&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> The executive present the mid-year report and this include just information about actual expenditure, but it doesn't include any kind of analysis about changes in economic outlook.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> 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. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive present the mid-year report and this includes just information about actual expenditure, but it doesn't updated expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). 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. e. Not applicable/other (please comment). <p><u>Citation:</u> www.siifnacion.gov.co/MHCP</p> <p><u>Comment:</u> The "SIIF - Sistema Integrado de Informacion Financiera" provides daily repots about expenditures in a program-level detail, and the mid-year report is based on SIIF reports. www.siifnacion.gov.co/MHCP. It is only for authorized users.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate mark is “d.” So far the system is not accessible to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency of assumptions used to select response across countries.</p>	<p>d</p>
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<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> <ol style="list-style-type: none"> 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. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review only provides information about expenditures in a program-level detail, but it doesn't include any kind of updated revenue estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. 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. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. 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). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This practice is regulated by law on the EOP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> In Colombia the procurement of goods and services for public sector is regulated by law (Ley 80 de 1993).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The last Supplemental budget approved in Colombia was on the year 2004.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The last Supplemental budget approved in Colombia was on the year 2004.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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"> 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. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All expenditure of funds are included in the budget and they are approved at the same time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Year-end Report and the Supreme Audit Institution	
<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"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,749095&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> This report is usually presented on march of each year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=37,749095&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> All data in the year-end report has been audited.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Colombia there is an entity that is responsible for auditing expenses and is the Accounts of the Nation, http://www.contaduria.gov.co/InformacionContable.htm</p> <p>There are also controls exercised by the Comptroller General of the Republic, which annually monitors about 70% of resources exercised, and whose link is http://www.contraloriagen.gov.co/html/auditorias/auditorias_rendicion_cuenta.asp</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>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?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/INTERNET/PRENSA/TAB781055/042-ACTUALIZACION%20PF2008-DIC21-07(RP)_0.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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">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). <p><u>Citation:</u> http://www.dnp.gov.co/PortalWeb/PND/InformealCongresodelaRep%C3%BAblica/tabid/210/Default.aspx</p> <p><u>Comment:</u> The report is that we take the report of the chairman at the congress on July 20 of each year in which it also presents the budget for the next term, this is a report that compiles the DNP, National Planning Department, in this case the page 19 and 20 referred to income. This is a report that obvious details there is other link showing the execution from the Ministry of Finance, http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENTO%202007/ACUMULADO%20A%20SEPTIEMBRE.PDF The following link allows monitoring social investment projects. http://www.transparencia.gov.co</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENTO/PRESUPUESTAL/PANORAMA%202006%20DEFINITIVO-JULIO%2017.PDF.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report doesn't include explanation about the original estimates of non-financial data and the actual outcome.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dnp.gov.co/paginas_detalle.aspx?idp=235</p> <p><u>Comment:</u> The year-end report doesn't include explanation between the original performance indicator and the actual outcome. That information is presented in the annual report of the executive to the legislature "Informe al Congreso."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>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?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dnp.gov.co/paginas_detalle.aspx?idp=235</p> <p><u>Comment:</u> The year-end report doesn't include explanation of funds intended to benefit directly the country's most impoverished populations. That information is presented in the annual report of the executive to the legislature "Informe al Congreso."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/PAGE/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENTO/PRESUPUESTAL/PANORAMA%202006%20DEFINITIVO-JULIO%2017.PDF DNP produces reports as well. http://www.dnp.gov.co/paginas_detalle.aspx?idp=266.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<i>The Independence and Performance of the Supreme Audit Institution</i>	
<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"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloriagen.gov.co/html/publicaciones/publicaciones_inicio.asp</p> <p><u>Comment:</u> For the BY 2005, the final audited accounts were released on August of the year 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> For the BY 2005, the final audited accounts were released on August of the year 2006 and it includes 99.2% of the expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. 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. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> DNP reports include brief, can be found at the following address http://www.dnp.gov.co/paginas_detalle.aspx?idp=266</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> the Legislature must give final consent to remove or appoint the director or chief of the highest organ of audit, the link is http://turan.uc3m.es/uc3m/inst/MGP/conscol10.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. 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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The highest organ of audit presented to the public audits of extra-budgetary funds, and all funds, including extra budget are included in the audited report and it is presented to the public. A link to this case is http://www.contraloriagen.gov.co/html/control_macro/cmacro_resultados_control_fiscal.asp and http://www.contraloriagen.gov.co/html/home/home.asp</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI has the discretion in law to undertake those audits it may wish.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> 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. 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. 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. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The supreme audit institution is an administrative unit on the national budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI has interdisciplinary groups specialized in audit procedures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. 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. 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. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u> http://www.contraloriagen.gov.co/html/participacion_ciudadana/participacion_satisfaccion.asp , another relevant link http://www.auditoria.gov.co/9_documentos/4_3_estadistica_quejas_reclamos_2007.pdf</p> <p><u>Comment:</u> The website of the "Contraloria General de la Republica" (supreme audit institution in Colombia) has a link called "Participacion Ciudadana" which receives complains and suggestions from the public. During first six months of the year 2007, was presented around 120 communications from the public.</p> <p><u>Peer Reviewer One Comment:</u> another relevant link http://www.auditoria.gov.co/9_documentos/4_3_estadistica_quejas_reclamos_2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The committee designed to this job is called "Comision Legal de Cuentas."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minhacienda.gov.co/portal/page?_pageid=87,256760&_dad=portal30&_schema=PORTAL30</p> <p><u>Comment:</u> The executive reports publicly on some audit findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<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"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.auditoria.gov.co/templates/7_planes_mejoramiento_1.asp</p> <p><u>Comment:</u> This reports are called "Planes de Mejoramiento" and they include the future actions to solve the problems found by SAI</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<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"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Support links are http://www.contraloriagen.gov.co/html/auditorias/auditorias_resultado_proceso_auditor_1.asp?l_ent=143</p> <p>http://www.contraloriagen.gov.co/html/auditorias/auditorias_resultado_proceso_auditor_1.asp?l_ent=131</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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