

International Budget Project
OPEN BUDGET QUESTIONNAIRE

COLOMBIA

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International Budget Project OPEN BUDGET QUESTIONNAIRE COLOMBIA

Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Internet Links for Key Budget Documents.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	9
Table 4. Distribution of the Enacted Budget and Other Reports	10
Section Two: The Executive’s Budget Proposal	11
Estimates for the Budget Year and Beyond.....	12
Estimates for Years Prior to the Budget Year.....	26
Comprehensiveness.....	36
The Budget Narrative & Performance Monitoring.....	44
Additional Key Information for Budget Analysis & Monitoring	50
Section Three: The Budget Process.....	59
Executive’s Formulation of the Budget	60
Legislative Approval of the Budget.....	66
Executive’s Implementation of the Budget.....	72
Executive’s Year-End Report and the Supreme Audit Institution.....	82

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	Not Available
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens budget	Not Available
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on The Internet.”

Budget Document	Website
Pre-Budget Statement	Not Produced
Budget Summary	http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/PARA+CONSOLIDAR+LA+CONFIANZA+2005+-+PRESENTACI%D3N+CORTA+AGOSTO+27.PDF
Executive's Budget Proposal	http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF
Supporting Budget Documents	http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/ANEXOGASTOSOCIAL_0_1.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/CARTA/CARTAMOD2005-SEP23.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/SEGUNDA/CARTAMOD2-CAMARA.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/TERCERA/CARTAMOD3-CAMARA.PDF See also income and expenditure attachments for each modification made to the proposed budget (a total of six) at http://www.minhacienda.gov.co/ - Browse to “Presupuesto” on the left menu, and from there to “Proyecto de Ley de Presupuesto General de la Nación 2005” in the central menu.

Citizens Budget	Not Produced
Enacted Budget	<p>Law in http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/ENTIDADES/LEY/MICROSOFT+WORD+-+LEY+921-2004+WEB.PDF</p> <p>Additional Documents at http://www.minhacienda.gov.co/ - Browse to "Presupuesto" in the left menu, and from there to "Ley de Presupuesto 2005."</p>
In-Year Reports	<p>http://www.minhacienda.gov.co/</p> <p>(Browse to "Presupuesto" in the left menu, and from there to "Seguimiento de la Ejecución Presupuestal 2005" under "Documents" in the central menu)</p>
Mid-Year Review	Not Produced
Year-End Report	<p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p>http://www.contaduria.gov.co/InformacionContable/BalanceGral2004.pdf</p>
Audit Report	http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/254/auditoria_del_balance_2004.pdf
Other Documents	<p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/COPY_OF_PROYECTO04/MICROSOFT+WORD+-+RESOLUCI%D3N+CONFIS+EICE2005-DIC22.PDF</p> <p>http://www.dnp.gov.co/archivos/documentos/DEPP_Seguimiento_Resultados/Informe_Al_Congreso_2005</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROCESOS_Y_PROCEDIMIENTOS_PRESUPUESTALES/ANTEPROY_2004/MODULO2_0.PDF</p>

Relevant Ministries & Departments	http://www.minhacienda.gov.co/servlet/page?_pageid=620,1614,2986&dad=portal30&schema=PORTAL30 http://www.contaduria.gov.co/InformacionContable.htm http://www.banrep.gov.co/ http://www.dnp.gov.co/paginas_detalle.aspx?idp=714 http://www.senado.gov.co/ http://www.dnp.gov.co/paginas_detalle.aspx?idp=235 http://www.contraloriagen.gov.co/ http://www.auditoria.gov.co/Archivos_detalle_informes.asp?cid=77
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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	Additional Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<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	Additional Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	Yes	Yes	Yes	NA

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

⁺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			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<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	Yes	Yes
2. Advance notification of release sent to users, media	Yes	No	NA	Yes	No
3. Released to public same day as official release to media	Yes	No	NA	Yes	No
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	Yes
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	No	No	NA	No	No

[†]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"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In general, there has been a substantial improvement within the Ministry of Finances concerning the entry and dissemination of information, and thus the disaggregation of expenditures. This is a rationalizing exercise, on one hand, to come closer to international standards, and on the other hand, to produce a rationalization effect of expenditures. However, some resources are handled under a so-called discretionary management.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment Law 921 of 2004, by which the budget for revenues and capital resources is instituted and the appropriations law established for fiscal year 2005, show the budget classified by administrative units, as well as their corresponding supporting documents. However, the budget amounts that correspond to reserved expenditures that are handled by some national entities are not disaggregated. For more information refer to Law 921 of 2004 at:</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/ENTIDADES/LEY/MICROSOFT+WORD+-+LEY+921-2004+ WEB .PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

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

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

a

Citation and/or comment:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF>

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/ANEXOGASTOSOCIAL_0_1.PDF

Peer Reviewer ONE Comment: The classification is based on the IMF Gov. Finance Statistics Manual. Although the information is ranked by the amount budgeted for each of the main categories, the correspondence exists. The classification might not be perfect. There are strong incentives to classify purchases of goods and services in the "Social Protection" category as this category is protected by the Constitution which assigns it "priority over any other spending."

Peer Reviewer TWO Comment: It is worth mentioning that the documents previous to the approval as well as the budget approved by Congress present the budget according to functional classifications. An example of this information can be found in the 2005 Budget Law at:

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROYECTO2005/ANEXOGASTOSOCIAL_0_1.PDF and also at:

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/ENTIDADES/LEY/MICROSOFT+WORD+-+LEY+921-2004+_WEB_.PDF

<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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF</p> <p>Peer Reviewer ONE Comment: Although the budget itself does not follow generally accepted standards, the message that accompanies the budget includes a detailed explanation of how to go from the actual budget classification to a rigorous economic classification.</p> <p>Peer Reviewer TWO Comment: It must be mentioned that the documents previous to the approval as well as the budget approved by Congress include the economic classification within the budget. An example of this information can be found in the 2005 Budget Law at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROYECTO2005/ANEXOGASTOSOCIAL_0_1.PDF and in the 2005 budget proposal at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?

- 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).

a

Citation and/or comment:

Researcher's response to this question was "a."

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF>

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/ANEXOGASTOSOCIAL_0_1.PDF

Researcher Response to Peer Reviewer: The answer is "a." According to the IBP guide, information presented for any aggregation level below administrative units should be considered program-expenditure, since there is no actual broad definition of program to fit every country.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "c." The program classification is done only for what in the budget is defined as investments (12-14 per cent of the total budget).

Peer Reviewer TWO Comment: It is worth mentioning that the documents previous to the approval as well as the approved budget by Congress show expenditures by individual program. Examples of this information can be viewed in the 2005 Budget Law at: <http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/ENTIDADES/LEY/MICROSOFT+WORD+-+LEY+921-2004+ WEB .PDF>, and in documents:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF> and

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF>

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

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)?

- 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).

a

Citation and/or comment:

Researcher's response to this question was "a." Medium Term Budget Framework (*Marco Presupuestario de Mediano Plazo*) (2004):

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/DOCUMENTOS/PRENSA/PRESENTACIONES/3MARCO+FISCAL+DE+MEDIANO+PLAZO+-JUNIO15.PPT>

and 2005

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

See also Project's Message at:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Researcher Comment to Peer Review: The answer is "a." The links include the multi-year projections and are dated back to 2004 and 2005.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "b." Projections include only one year beyond the budget year. Projections for several years beyond the budget year exist for public debt. In December 2005 legislation was approved mandating 4 year projections to be initiated with the 2007 budget)

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across countries.

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)?

- 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).

Citation and/or comment:

Researcher's response to this question was "a." See sources for question 5.

Researcher Comment to Peer Reviewer: The answer is "a." Information is included in the links and sources of question 5, which are dated in 2004 and 2005. The information existed then too.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d" for the same reason expressed in # 5.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across countries.

a

<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> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/PROYECTO2005.PDF.1.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
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8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?
- All sources of non-tax revenue are identified individually.
 - Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
 - Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
 - No sources of non-tax revenues are identified individually.
 - Not applicable/other (please comment).

b

Citation and/or comment: Each year, the executive branch submits a budget which is not fully funded and requests the approval of the legislature to later seek for the financing sources. This has led every year to minor tax reforms that do not solve the revenue problems and which do not allow first hand identification of the origin or source of the resources. These sources of funding can be found in foreign debt negotiations, or as the Office of the Comptroller has found, resources from TES, provided from the resources of entities that have their own financing sources, such as the ICBF (*Instituto Colombiano de Bienestar Familiar*) or the SENA (*Servicio Nacional de Aprendizaje*).

“It is worth mentioning”, says the Presidential message to Congress, “that the current economic classification of the National General Budget, has several weak points: the current classification in force corresponds to a list of income and expenditures that does not identify their origin, nature and impact on fiscal results, and which mixes, among others, the income and expenditure operations with net financing operations, and which also mixes the disbursements that constitute capital losses with those that represent asset acquisitions. These characteristics make that classification into an instrument hardly useful for the purpose of analysis and decision making in budgetary matters. To correct these obstacles, the project to reform the Organic Budget Statute, under consideration by Congress of the Republic proposes to classify budgetary operations into three components: Income and Capital Resources, Expenditures and Capital Investments and Financing”. P. 10, footnote, at

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Currently, the executive branch does not possess reliable tools that provide, within the budgetary planning process, information about the different sources of income such as donations, income from properties, and the sale of goods and services. However, important efforts have been made by proposing a reform to the Organic Statute of the Budget. For more examples, consult the Reform of the Organic Statute of the Budget at www.dnp.gov.co/archivos/documentos/Subdireccion_Conpes/3252.pdf and “Debates de Coyuntura Económica: La Reforma del Estatuto Orgánico del Presupuesto” organized by FEDESARROLLO at

http://www.fedesarrollo.org.co/eventos/debates_eco/2004/La_Reforma_al_Estatuto_Organico_del_Presupuesto/Carolina_Renteria.PDF

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)?

- 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).

Citation and/or comment:

Researcher's response to this question was "a."

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

Researcher Comment to Peer Reviewer: The answer is "b." Upon closer revision of the document for 2005, it is clear that the peer Reviewer's assessments are correct. There is more general information, goals, macro-economic forecasts and broad debt and public finance requirements for a multi year period, but the aggregate level of revenue is only presented for 2006.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "b" for the same reasons as given in # 5.

Peer Reviewer TWO Comment: A more adequate answer to this question would be "b." The document Medium Term Budget Framework of June 2005, prepared by the *Ministerio de Hacienda y Crédito Público*, shows related information. Nevertheless, said information is comprised of 2006 information only, that is, information covering only up to one year after the budget year under consideration (2005).

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

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)?

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

Citation and/or comment:

Researcher's response to this question was "a."

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

Researcher Comment to Peer Reviewer: Upon closer review, the answer should be "b." The cited document does not present more two years, and with varying level of detail.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." There are no multiyear estimates either at the aggregate level or at a detail level.

Peer Reviewer TWO Comment: A more adequate answer to this question would be "b." Chapter 10 of the Medium Term Budget Framework document of June 2005 prepared by the *Ministerio de Hacienda y Crédito Público* presents detailed information in this respect, but only for 2005 and 2006.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

<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> <p>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).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> See Message, pp. 41 ff.. However, only the debt level proportional to the GDP is presented, not the amount.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment: It should be noted that debt resulting from unpaid commitments at the end of the year are not reported with the total debt fiscal remainders (<i>rezagos fiscales</i>).</p> <p>Peer Reviewer TWO Comment: The central bank, <i>Banco de la República de Colombia</i>, offers many documents and supporting information for the budgetary process, in some cases they have been systematized and are available yearly since 1970 and quarterly since 1995. Additional information on the situation of the foreign debt and public credit information for 2005 can be found in Document 3317 dated November de 2004 from the <i>Consejo Nacional de Política Económica y Social –CONPES</i> at www.dnp.gov.co/archivos/documentos/Subdireccion_Conpes/3317.pdf</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u></p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Important information on this regard was prepared by the <i>Subgerencia de Estudios Económicos – Asuntos Externos del Banco de la República</i> in “Balanza de Pagos Evolución en 2005.” For more information, see: http://www.banrep.gov.co/documentos/series-estadisticas/balanza_pagos/2005/Evolucion_BOP%202005.pdf</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

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

b

Citation and/or comment:

Researcher's response to this question was "b." See Message pp. 51 ff.

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Researcher Comment to Peer Reviewer: While the reviewer's appreciation is correct, the document used as a source should not be considered part of the budget. The answer, therefore, should be "b."

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "a." On this topic, the text prepared by the *Banco de la República de Colombia* about the macroeconomic effects of public debt composition in Colombia is recommended at: <http://www.banrep.gov.co/docum/ftp/borra332.pdf>.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

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

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

a

Citation and/or comment:

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

This is one of the topics resolved with emphasis given to the Medium Term Budget Framework. That is, by law, the assumptions are considered. However, since this is a recent exercise, it is still too early to determine how erratic these assumptions may be. However, it is worthwhile taking into account the comments received from entities such as *Fedesarrollo*, which at least invite these figures to be looked at with an inventory benefit.

“The Medium Term Budget Framework presented to Congress in June includes the following topics, which are complementary to the budget, and whose reading should allow for a better understanding of the fiscal and budgetary framework: (i) Macroeconomic and fiscal Balance for year 2003; (ii) Macroeconomic environment and update of the Financial Plan for 2004; (iii) Evaluation of the main quasi-fiscal operations conducted by the public sector; (iv) Estimate of the fiscal cost of existing tax exemptions, deductions or discounts; (v) Fiscal cost of laws passed during 2003; (vi) Valuation of contingent liabilities; (vii) Financial Plan for 2005; (viii) Multi-year Macroeconomic Program; and (ix) Primary Surplus Objectives and sensitivity analysis”, page 11 of the Message,

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU_PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See sources and comments to the previous question (14).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, 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 expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU/PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p> <p>This detailed information is included every year in the Report to Congress. See http://www.dnp.gov.co/paginas_detalle.aspx?idp=714</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The 2005 Nation’s General Budget Proposal: A Budget for Consolidating Confidence (<i>Un Presupuesto para Consolidar la Confianza</i>) includes in Chapter V, page 173, relevant information on this topic, at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The 2005 Nation's General Budget Proposal: A Budget for Consolidating Confidence (<i>Un Presupuesto para Consolidar la Confianza</i>), includes in Chapter V, page 174 relevant information on this topic, at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The 2005 Nation's General Budget Proposal: A Budget for Consolidating Confidence (<i>Un Presupuesto para Consolidar la Confianza</i>), includes in Chapter V, pages 179 and following, relevant information on this topic, at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In the budget's supporting documents, the bill and budget law, there are no references made to expenditures by program in the previous year, therefore there are no program comparisons for 2004 and 2005.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See detailed explanation based on the presentation to June of BY-1 in the Message, pp. 199 ff.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The 2005 Nation's General Budget Proposal: A Budget for Consolidating Confidence (<i>Un Presupuesto para Consolidar la Confianza</i>), includes in Chapter V, page 98 and following, related information as of June 2004 at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU_PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>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)?</p> <ul style="list-style-type: none"> a. 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). b. 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. c. 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. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU_PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<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 and/or comment:</u> See Message, pp. 171 ff. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Detailed information can be found on page 171 and following pages of the document 2005 Nation's General Budget Proposal: A Budget to Consolidate Trust at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See comments and sources for question 25.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Detailed information on this issue as well as important methodology aspects for revenue forecasting are presented in the document <i>Detalle de Composición de Ingresos</i> at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The identification of non-tax sources of income for 2004 are listed in the document <i>Proyecto de Ley del Presupuesto General de la Nación 2005: Un Presupuesto para Consolidar la Confianza</i>, page 70 at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF and in document <i>Detalle de la Composición del Ingreso</i>, chart No. 3 of page 8 at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINANCIAL.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's response to this question was "c." http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>However, the information exists and easily accessible at: www.finanzaspublicas.gov.co</p> <p>Researcher Comment to Peer Reviewer: The answer "c" considers BY-2. The answer is inclusive, BY-2 and prior years considers BY-2 even if no information is presented for prior years (BY-3).</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." The information available is only for BY-2 – Presidential Message page 191</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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> <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 revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Message, pp. 167 ff. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

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

b

Citation and/or comment:

Researcher's response to this question was "b." Through studies carried out by several institutions and from information derived by some members of Congress, each day the status of the debt situation is clearer, which besides the government's need to know, has contributed to more precise information, not to say that the situation is totally clear yet. That is, information has improved, but the amounts are not included.

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Researcher Comment to Peer Reviewer: The information suggested is not part of the budget. Therefore, the answer should be "b."

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "a." Information about debt is generated by the central bank, the *Banco de la República de Colombia*. More information is available at: <http://www.banrep.gov.co/estad/deudax4.htm>

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

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?

- 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).

a

Citation and/or comment: It is hard to know, because only the level of the debt is included, but not the amounts.

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

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Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Complete information on the debt is generated quarterly by the *Banco de la República de Colombia*, available at:

<http://www.banrep.gov.co/estad/deudax4.htm>

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"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information is scarce for liabilities and other obligations http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	c
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Some transfers are made according to constitutional mandate and are regulated, but for some other transfers no substantial information is produced, for example, transfers for the support of local governments experiencing financial hardships such as bankrupt municipal enterprises. See Message, passim.</p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	c

<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> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only on a general level but without a detailed discussion. See Message, pp. 194 ff. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> See Message, pp. 41, 224 and passim. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Also Medium Term Budget Framework, Chapter V - pp. 85 ff. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY OF NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Yes, specially in the Medium Term Budget Framework (MTBF), passim http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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 and/or comment:</u> Fully detailed. See Message, passim. Specially pp. 204 ff. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU/PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- 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).

b

Citation and/or comment:

Researcher's response to this question was "b."

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

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Researcher Comment to Peer Review: The answer is "b." The information indicated by Peer reviewer TWO is not exhaustive, warranting "b" rather than "a."

Peer Reviewer ONE Comment: The first source is restricted. However, when the source mentioned at the beginning (page 5 citation 6th.) – apparently the same – the reading of the document offers no problem. I suggest replacing it, (reproduced here), for the first citation. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

Peer Reviewer TWO Comment: A more adequate response would be "a." The document Medium Term Budget Framework (*Marco Fiscal de Mediano Plazo*) presents information on guarantees provided for the construction of infrastructure, credit operations and legal processes against the Nation as well as the estimated risk values. For more information see: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF, pages 119 and following. In addition, Law 819 of 2003 [Fiscal Responsibility Law (Ley de Responsabilidad Fiscal)], commands the National Government to submit a Medium Term Budget Framework before June 15 for each fiscal year, which must contain a list of the contingent liabilities that could affect the Nation's fiscal condition, thus since 2004 the General Public Credit Directorate (*Dirección General de Crédito Público*) of the Ministry of Finance (*Ministerio de Hacienda y Crédito Público*) has this information available.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<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 and/or comment:</u> See Medium Term Budget Framework (MTBF), especially Chapter VIII http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>44. 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> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s response to this question was “b.” See Message, Democratic Security section (Seguridad Democrática). http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL /PROYECTO2005/MENSAJE+2005.PDF</p> <p>Researcher Comment to Peer Reviewer: Upon closer revision, I find no basis to determine the percentage that could not be questioned, as the source cited may not include all spending on secret items. The answer therefore should be “d,” since “the percentage is not available to the public.”</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” From sources available to the public there is no way of knowing funds dedicated to secret items. The information most likely exist at the department or agency levels. Same comment as in # 42.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>45. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Reference is made but without a detailed description. See pp. 152, 168 and 199. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>46. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment: Information is presented for the income tax only. Estimates are included in the following document (pages 98-111). http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOT ICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>47. 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 and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU_PUESTONACIONAL /PROYECTO2005/MENSAJE+2005.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>	

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)?

- a. 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.
- b. Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's response to this question was "b."

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/COPY_OF_NOTICIASPPAL/MARCO+FISCAL+DE+MEDIANO+PLAZO_0_0.PDF

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Researcher Comment to the Peer Reviewer: The answer should be "b." The tables are for BY + 1, but the explanation and aggregate explanation is broader.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d" as the available information is only for one year beyond the budget year.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

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> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more adequate answer would be “b.” The Executive branch gets this information from the National Planning Department (<i>Departamento Nacional de Planeación</i>). For more information see: www.dnp.gov.co/.../DEPP Evaluacion Politicas Publicas/Presupuesto Inversion Por%20resultados 2005.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more adequate answer would be “b.” See 2005 Investments Budget by Outcomes (<i>Presupuesto de Inversión por Resultados 2005</i>) at: www.dnp.gov.co/.../DEPP Evaluacion Politicas Publicas/Presupuesto Inversion Por%20resultados 2005.pdf</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?

- 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).

d

Citation and/or comment:

Researcher's response to this question was "d." There is a series of indicators on global expenditure, but they are neither performance indicators nor do they allow an evaluation of expenditures. See Message, pp. 212-215.

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Researcher Comment to the Peer Reviewer: The answer should be "d." The information referred is not part of the budget presented to the Legislative nor a budget document, though it does incorporate some performance indicators.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "b." See 2005 Investments Budget by Outcomes (*Presupuesto de Inversión por Resultados 2005*) at: www.dnp.gov.co/.../DEPP_Evaluacion_PoliticasyPublicas/Presupuesto_Inversion_Por%20resultados_2005.pdf

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- 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).

Citation and/or comment:

Researcher's response to this question was "d."

Researcher Comment to the Peer Reviewer: The answer should be "d." The information referred is not part of the budget presented to the Legislative nor a budget document, though it does incorporate some performance indicators.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment A more adequate answer to this question would be "b." See 2005 Budget of Investments by Results (*Presupuesto de Inversión por Resultados 2005*) at: www.dnp.gov.co/.../DEPP_Evaluacion_Policas_Publicas/Presupuesto_Inversion_Por%20resultados_2005.pdf

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher's response to this question was "d."</u></p> <p><u>Researcher Comment to the Peer Reviewer:</u> The answer should be "d." The information referred is not part of the budget presented to the Legislative nor a budget document, though it does incorporate some performance indicators.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more adequate answer to this question would be "b." See 2005 Budget of Investments by Results (<i>Presupuesto de Inversión por Resultados 2005</i>) at: www.dnp.gov.co/.../DEPP Evaluacion Politicas Publicas/Presupuesto Inversion Por%20resultados 2005.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>See also the annex on social expenditure (Gasto Social) at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/ENTIDADES/LEY/ANEXOGASTOSOCIAL.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

Additional Key Information for Budget Analysis & Monitoring	
<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>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates and fee schedules 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 and/or comment:</u></p> <p><u>Researcher's response to this question was "b."</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/DETALLECOMPOSICIONINGRESOSFINAL.PDF</p> <p><u>Researcher Comment to the Peer Reviewer:</u> Upon closer revision, I concur with the Peer Reviewer's comment. The answer should be "c."</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "c." The available information provides a brief description of each tax, specifying the tax matter, who is responsible for paying the tax and changes in tax legislation introduced in the last year, but nothing is said about rates.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	c
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></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)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. 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). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF</p> <p>Peer Reviewer ONE Comment: The Central Bank (Banco de la República) web page carries complete information about the agreements with the IMF, but not with other international financial institutions. The IDB and the World Bank portals provide detailed information about their operations with Colombia.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. 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 donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.acci.gov.co/La Entidad/Documentos Interes.htm</p> <p>Peer Reviewer ONE Comment: Additional or more precise reference: http://www.acci.gov.co/Programas/Cooperación Internacional/Index Cooperacion.htm</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

60. Does the executive make available to the public a summary that describes the budget and its proposals?

- 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).

c

Citation and/or comment:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF> .

On the introduction of the quoted document there is a vague reference to the subject, but there is no such a thing as a summary

http://www.minhacienda.gov.co/servlet/page?pageid=620,1067,1542&dad=portal30&schema=PORTAL30&2164_FOLDER_8835323.p_subid=447670&2164_FOLDER_8835323.p_sub_siteid=37&2164_FOLDER_8835323.p_edit=0

Only numeric reports.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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 and/or comment:

Researcher’s response to this question was “b:” We assumed as “Citizens budget” a power point presentation found in

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/PARA+CONSOLIDAR+LA+CONFIANZA+2005+PRESEN TACI%D3N+CORTA+AGOSTO+27.PDF>

Researcher Comment to the Peer Reviewer: The presentation is not necessarily intended as a citizens budget, and if no effort is made to reach the public it s of little use. I concur with an answer of “d.”

Peer Reviewer ONE Comment: The information shown in this presentation is informative. Whether it reaches a wide audience it is a matter of judgment.

Peer Reviewer TWO Comment: A more adequate response to this question would be “d.” Normally non technical information about the budget is made public through the media when the Executive branch submits the budget proposal to Congress, but no as an executive branch initiative.

IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.

d

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

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

Citation and/or comment:

Researcher's response to this question was "b." Summary of the process and submission deadlines

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/COPY OF DOCUMENTOS/ASPECTOS PRACTICOS 0.PDF>

Additionally, the Ministry's webpage has a subpage with FAQs. See

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

Researcher Comment to the Peer Reviewer: The answer is "b." I use the same source, but I consider it to exclude some details.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "a." The *Ministerio de Hacienda y Crédito Público* has made available the document Practical Aspects of the Colombian Budgetary System (*Aspectos Prácticos del Sistema Presupuestal Colombiano*), where besides providing a detailed explanation of budgetary terminology, times and requisites, it includes a list of frequent errors in budgetary execution. For more information see:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/COPY OF DOCUMENTOS/ASPECTOS PRACTICOS 0.PDF>

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

63. Does the executive make available to the public a summary of the budget process?

- a. Yes, it includes a summary of the budget process that is very informative.
- b. Yes, it includes a summary of the budget process that is somewhat informative.
- c. Yes, but the summary of the budget process is not very informative.
- d. No, it does not include a summary of the budget process.
- e. Not applicable/other (please comment).

b

Citation and/or comment:

Researcher's response to this question was "b." Summary of the process and submission deadlines

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/COPY_OF_DOCUMENTOS/ASPECTOS_PRACTICOS_0.PDF

Researcher Comment to the Peer Reviewer: The answer is "b." I use the same source, but I consider it to exclude some details.

Peer Reviewer ONE Comment: The document is very informative for the executive level, but lacks information on congressional and control processes.

Peer Reviewer TWO Comment: A more adequate answer to this question would be "a." Detailed information can be found in Section 2 of Budget Scheduling (*"Programación Presupuestal"*) pages 9 and following of the document Practical Aspects of the Colombian Budgetary System (*Aspectos Prácticos del Sistema Presupuestal Colombiano*), at: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/COPY_OF_DOCUMENTOS/ASPECTOS_PRACTICOS_0.PDF

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

64. Do citizens have the right in law to access government information, including budget information?

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

Citation and/or comment: In addition, even when the information may not be in the public domain, it can be accessed by means of a Petition (“*Derecho de petición*”).
<http://www.chip.gov.co/>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: The Colombian Political Constitution establishes in Article 23 the right to petition as a mechanism through which citizens may request information from government entities should this information not be in the public domain. In addition, the government has made the CHIP Information System (*Sistema de Información “Consolidador de Hacienda e Información Financiera Pública –CHIP”*), available to the general public through the Internet at <http://www.chip.gov.co/>. The system contains information on financial transactions and results as they are reflected and registered in the budget, financial accounting of the treasuries that cover movements of the patrimony, income, expenditure and indebtedness levels and assets and liabilities movements in general. The information reflects flow variables (budgetary execution and actual cash transactions, among others) and stock (indebtedness and capital levels, for example) which, as a whole, generate analysis information and fiscal follow-up information, generally accepted financial statements and their links to national accounts.

a

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

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

b

Citation and/or comment:

Researcher's response to this question was "b." It can be directly obtained from the institutions, agencies and departments. Moreover, in case the information is not publicly available, it can be accessed through the right to petition ("Derecho de petición")

Researcher Comment to the Peer Reviewer: The answer is "b." In practice it is sometimes very difficult to obtain the information of some agencies.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "a." The citizens can obtain information on individual program expenditures. If the information is not in the public domain, they can access it through a petition of information. Officers of public entities of any order (national, regional or local) are obliged to provide the information or they can be sanctioned for violating the fundamental right to information stated by the Colombian legal order.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

66. 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?

- 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).

Citation and/or comment: See comment to previous question.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Citizens can obtain non-financial information directly from the entities they are interested in or through the Government Goals Information and Follow-up System (*Sistema de Información y Seguimiento a Metas del Gobierno –SIGOB*) at <http://www.sigob.gov.co/ini/>

a

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ul style="list-style-type: none"> a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Not officially, but in the process and submission times summary: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY OF DOCUMENTOS/ASPECTOS PRACTICOS 0.P DF http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROCESOS Y PROCEDIMIENTOS PRESUPUESTALES/ ANTEPROY 2004/MODULO2 0.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive has a legally established timetable for the budget formulation process. For more information see: http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTO NACIONAL/PROCESOS Y PROCEDIMIENTOS PRESUPUESTALES/ANTEPROY 2004/MODULO2 0.PDF</p>	a

<p>69. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>71. 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 and/or comment:</u></p> <p><u>Researcher’s response to this question was “d.”</u></p> <p><u>Researcher Comment to the Peer Reviewer:</u> There is no indication that consultation project is public or broad. I suggest keeping the answer “d.”</p> <p><u>Peer Reviewer ONE Comment:</u> A “c” could be considered. There is a system of consultation for projects at the local level with the participation of national authorities. Projects recommended as a result of this process may be included in the investment budget at the central level.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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72. When does the executive release a pre-budget statement to the public?

- a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
- b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.
- c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
- d. The executive does not release a pre-budget statement.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

The Researcher's response to this question was 'd'.

Researcher Comment to Peer Reviewer: Though useful, the *mensaje* or message that the Executive sends with the Budget to the legislature does not constitute a pre-budget statement. There is no pre-budget statement as such, as defined by the IBP guide or IMF standards. The *mensaje* is, rather, a rough equivalent of a Budget Summary. See

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "a." The Executive branch is obliged to submit the budget project at the beginning of each legislative period (July 20th of each year) no later than ten days after its beginning. Usually, the Executive conducts a media Press Conference so they can publish the most relevant contents and aspects of the budget project.

IBP Comment: IBP editors chose answer "d," and considered the document referred to as a summary and NOT a pre-budget statement, to maintain consistency with the criteria used for selecting answers across countries.

73. 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).

d

Citation and/or comment:

The Researcher's response to this question was "d."

Researcher Comment to Peer Reviewer: Though useful, the *mensaje* or message that the Executive sends with the Budget to the legislature does not constitute a pre-budget statement. There is no pre-budget statement as such, as defined by the IBP guide or IMF standards. The *mensaje* is, rather, a rough equivalent of a Budget Summary.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "b." Chapter II of the budget proposal includes information on this issue. See pages 37 through 49 at:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

IBP Comment: IBP editors chose answer "d," and considered the document referred to as a summary and NOT a pre-budget statement, to maintain consistency with the criteria used for selecting answers across countries.

74. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?

- 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).

d

Citation and/or comment:

The Researcher's response to this question was "d."

Researcher Comment to Peer Reviewer: Though useful, the *mensaje* or message that the Executive sends with the Budget to the legislature does not constitute a pre-budget statement. There is no pre-budget statement as such, as defined by the IBP guide or IMF standards. The *mensaje* is, rather, a rough equivalent of a Budget Summary. See

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "b." Chapter I of the budget proposal includes information on this issue. See pages 12 through 36 at:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF><http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTONACIONAL/PROYECTO2005/MENSAJE+2005.PDF>

IBP Comment: IBP editors chose answer "d," and considered the document referred to as a summary and NOT a pre-budget statement, to maintain consistency with the criteria used for selecting answers across countries.

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The budget proposal is known by Congress at least five months before the beginning of the fiscal year. This date is established by the law.</p>	a
<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.secretariassenado.gov.co/leyes/L0489_98.HTM</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	b

<p>77. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>78. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>79. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> Lack of documentation, there is no way of checking this answer.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the legislature is provided extensive information on all spending on secret items. b. Yes, the legislature is provided information on spending on secret items, but some details are excluded. c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. d. No, the legislature is provided no information on secret items. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s response to this question was “b.” Leadership in Congress in the matter of security expenditure control, however, has left much to be desired and has been very weak. (RESDAL, research papers, page 47).</p> <p>Researcher Comment to Peer Reviewer: Upon reviewing the document cited, I would agree with the answer to “c.”</p> <p>Peer Reviewer ONE Comment The National Audit Office judged “negative” the accounts of most of the institutions in the area of security, issuing a “qualified” opinion for the rest of the sector. Ref. pp 115-138 http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/254/auditoria del balance_2004.pdf</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “c,” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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82. Does the legislature have authority to amend the budget presented by the executive?

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

c

Citation and/or comment: The answer is “c” because Congress can make changes but they are limited and subject to negotiation with the Executive branch and with the congressional wing that supports it.

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUESTONACIONAL/PROCESOS_Y_PROCEDIMIENTOS_PRESUPUESTALES/MODIFICACIONES/MODIFICACIONES.PDF

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Congress is empowered to make amendments to the budget as submitted by the executive branch. Nonetheless, the possibility for amendments relates more to negotiations with the executive than to its technical ability to perform them. For more information on the budget amendment or modification processes see:

http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUESTONACIONAL/PROCESOS_Y_PROCEDIMIENTOS_PRESUPUESTALES/MODIFICACIONES/MODIFICACIONES.PDF

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

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

b

Citation and/or comment:

Researcher's response to this question was "c."

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/ENTIDADES/LEY/ANEXO+D+4365.PDF>

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTONACIONAL/ENTIDADES/LEY/ANEXOGASTOSOCIAL.PDF>

Researcher Comment to the Peer Review: I concur with the Peer Reviewers. Their interpretation is in line with the IBP guide to answering the questionnaire.

Peer Reviewer ONE Comment: A more appropriate ranking would be "b." There is additional, more detailed, information for the investment portion of the budget. Also, as the government has a number of autonomous institutions and funds the information is broken down in a number of categories, larger than the number of departments.

Peer Reviewer TWO Comment: Una respuesta más apropiada para esta pregunta sería "b". El nivel de detalle del presupuesto que presenta La ley 921 de 2004 para la vigencia 2005 incluye: Institución o agencia gubernamental, gastos de funcionamiento y gastos de inversión especificando algunos programas. Para más información ver:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/ENTIDADES/LEY/MICROSOFT+WORD+-+LEY+921-2004+ WEB .PDF>

A more adequate answer to this question would be "b." The budget's level of detail stated by Law 921 of 2004 for the 2005 period includes: Government institution or agency, operational and investment expenditures specifying some programs. For more information see:

<http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/REPUPUESTO NACIONAL/ENTIDADES/LEY/MICROSOFT+WORD+-+LEY+921-2004+ WEB .PDF>

IBP Comment: IBP editors chose answer "b," to maintain consistency with the criteria used for selecting answers across countries.

Executive's Implementation of the Budget	
<p>84. 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 and/or comment:</u> http://www.minhacienda.gov.co/ (Browse to "Presupuesto" in the left menu and from there to "Seguimiento de la Ejecución Presupuestal 2005" under "Documentos" in the central menu)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The <i>Ministerio de Hacienda y Crédito Público</i> issues monthly reports on the accumulated execution of the budget. To see these reports called <i>Informes de Ejecución Presupuestal</i> consult: http://www.minhacienda.gov.co/ (Browse to "Presupuesto" in the left menu and from there to "Seguimiento de la Ejecución Presupuestal 2005" under "Documentos" in the central menu).</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/ (Browse to "Presupuesto" in the left menu and from there to "Seguimiento de la Ejecución Presupuestal 2005" under "Documentos" in the central menu).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

86. 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?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

Researcher's response to this question was "d." <http://www.minhacienda.gov.co/> (Browse to "Presupuesto" in the left menu and from there to "Seguimiento de la Ejecución Presupuestal 2005" under "Documentos" in the central menu).

Researcher Comment to the Peer Reviewer: I did not find the information referred. The answer is "d."

Peer Reviewer ONE Comment: A more appropriate response to this question would be "a." The information is available for broad categories of expenditures. Execution is compared with appropriations, though they reflect changes introduced during the year (i.d. not necessarily original estimates)

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "d," to maintain consistency with the criteria used for selecting answers across countries.

<p>87. 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> Although the information is not provided monthly, as is the information on expenditures it is included on the irregular quarterly reports (during 2005 there was one only) and in the semi-annual reports (only one issued in 2004). See Consolidated report for first semester of 2004 http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY_OF_DOCUMENTOS/2004/DOCUMENTO+2004+PRIMER+SEMESTRE.PDF</p> <p>Consolidated report for first quarter of 2005 http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY_OF_DOCUMENTOS/SEGUIMIENTO_2005/</p> <p>See also the yearly income report. http://www.dian.gov.co/content/cifrasyg/indicadores/RECA04.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>89. 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 and/or comment:</u> Only in the irregular quarterly or semi-annual reports, but not in the monthly reports. See comments and sources to question 87.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See comments and sources to question 87.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>91. 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"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s response to this question was “d.” A public debt bulletin is issued by the central bank, not the government, and it is not linked to budgetary execution. See http://www.banrep.gov.co/economia/deuda/BoletinDePu15.pdf</p> <p>Researcher Comment to the Peer Reviewer: I cited the document referred to by the PR, but it is not part of the in year report. The answer is “d.”</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more adequate answer to this question would be “a.” The <i>Banco de la República</i> issues debt reports regularly. For more information see: http://www.banrep.gov.co</p> <p>IBP Comment: IBP editors chose answer “d,” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>92. 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 and/or comment:</u></p> <p>Researcher’s response to this question was “b.” This does not take into account how irregular the presentation of substantial information is (only one quarterly report in 2004, for example). See comments to question 87.</p> <p>Researcher Comment to the Peer Reviewer: There is much irregularity to warrant an answer of “a.” I suggest “b.”</p> <p>Peer Reviewer ONE Comment: An “a” seems appropriate. Taking into consideration the year 2005, the release date is typically 20 days after the end of the month being reported. But there is no information on when the corresponding reports are published through the web.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “b,” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>93. 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 and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>94. 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> <ol 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 and/or comment:</u> There is a report to Congress, presented approximately in mid-year; however, its characteristics are not those of a mid-year report, but rather those of a Government report. Budgetary information is also deficient. See http://www.dnp.gov.co/paginas_detalle.aspx?idp=235</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ol 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive advises 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. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPUPUESTONACIONAL/PROCESOS_Y_PROCEDIMIENTOS_PRESUPUESTALES/MODIFICACIONES/MODIFICACIONES.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>98. 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 and/or comment:</u> For examples of cases and applicable regulatory framework, see http://www.gobiernoenlinea.gov.co/tema_Empresarios.aspx?temID=22</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>99. 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 and/or comment:</u> The Executive branch must always get approval from the legislature in order to obtain additional income and to execute it, except in the case of catastrophes. When dealing with surplus resources, it is possible to execute them and later notify the legislature. See, for example http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU_PUESTONACIONAL/PROYECTO2005/CARTA/CARTAMOD2005-SEP23.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/PROYECTO2005/CARTA/CARTAMOD2005-SEP23.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

Executive's Year-End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY_OF_DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p>http://www.contaduria.gov.co/InformacionContable/BalanceGral2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.contaduria.gov.co/InformacionContable/BalanceGral2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY OF DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>105. 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, or another document released to the public by the executive (please specify below)?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY OF DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY OF DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</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 and/or Comment:</u> The scarce details provided are extremely deficient. http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY OF DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY_OF_DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> http://www.minhacienda.gov.co/pls/portal30/docs/FOLDER/REPOSITORIO/PREPU PUESTONACIONAL/COPY_OF_DOCUMENTOS/2004/DOCUMENTO+FINAL+CIERRE+2004.PDF</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul 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. Expenditures representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/254/auditoria del balance 2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/254/auditoria_del_balance_2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>115. 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> <ul style="list-style-type: none"> 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. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> Although the constitution (art 267) does not explicitly mention the case of removal, it prescribes that Congress appoints members of the SAI. It adds that only Congress can accept the resignation of a member of the SAI.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.contraloriagen.gov.co:8081/internet/central_doc/Archivos/254/auditoria_del_balance_2004.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The Republic's General Comptroller (<i>Contraloría General de la Republica (OSA)</i>) autonomously prepares its General Audit Plan (<i>Plan General de Auditoría-PGA</i>) utilizing technical criteria for its elaboration which includes: Institutional Risk Maps, investment amounts, and citizen complaints, among others.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. 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 and/or comment:</u> http://www.contraloriagen.gov.co/html/congreso/congreso_inicio.asp</p> <p>Peer Reviewer ONE Comment: Funding as a proportion of budget is higher than the average for typical Latin American countries and for selected industrial countries.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.contraloriagen.gov.co/html/congreso/congreso_inicio.asp</p> <p>Peer Reviewer ONE Comment: Commission 4 of the chamber of representatives oversees everything related to control.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

120. 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?

- 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).

c

Citation and/or comment:

http://www.contraloriagen.gov.co/html/congreso/congreso_inicio.asp

http://www.dnp.gov.co/archivos/documentos/DEPP_Seguimiento_Resultados/Informe_Al_Congreso_2005.pdf

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

121. 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?

- 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).

b

Citation and/or comment:

Researcher's response to this question was "d."

Researcher Comment to the Peer Reviewer: After revising the documents cited by PR TWO, I concur with his assessment. Answer should be "b."

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more adequate answer to this question would be "b." The audit process conducted by the *Contraloría General de la República* on the governmental institutions includes the signature of the audited entity on an Improvement Plan and the follow-up that corresponds to the controlling entity. The follow-up reports are a fundamental part of new Comptrollership investigations and reports, by means of the follow-up audits to the Improvement Plans. These are made public by that entity. For regulations see:

http://www.contraloriagen.gov.co/html/normatividad/normatividad_control_fiscal/contenido/5228-01.pdf See Audit Follow-Up documents for Improvement Plans on http://www.contraloriagen.gov.co/html/auditorias/ficha_tecnica/archivos/800217123-2_resumen%20ejecutivo%20super%202001.doc

IBP Comment: IBP editors chose answer "b," to maintain consistency with the criteria used for selecting answers across countries.

<p>122. Are audit reports related to national security 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 national security 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<table border="1"><tr><td>b</td></tr></table>	b
b		