Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Anteproyecto de Presupuesto General de la Nación 2014</td>
<td>2014</td>
<td>05/04/2013</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Radicación Proyecto de Ley de Presupuesto General de la Nación 2014</td>
<td>2014</td>
<td>26/07/2013</td>
</tr>
<tr>
<td>Supporting EBP</td>
<td>Presupuesto general</td>
<td>2014</td>
<td>17/09/2013</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>-----------------------------------</td>
<td>-----------</td>
<td>------------</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Ley No. 1687 de diciembre 11 de 2013</td>
<td>2014</td>
<td>12/12/2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Presupuesto general de la nación 2014 Enacted Budget</td>
<td>2014</td>
<td>21/01/2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Ejecución y modificaciones PGN</td>
<td>2014</td>
<td>Primera semana de cada mes</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Perfil de Deuda</td>
<td>2014</td>
<td>Trimestral</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Portal de Transparencia Económica</td>
<td>2014</td>
<td>Permanente</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>SITUACIÓN FINANCIERA Y DE RESULTADOS DEL NIVEL NACIONAL A 31 DE DICIEMBRE DE 2013</td>
<td>2013</td>
<td>14/05/2014</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Informe Cuenta General del Presupuesto y del Tesoro</td>
<td>2012</td>
<td>17/10/2013</td>
</tr>
</tbody>
</table>

**Sources:**
- [https://www.dnp.gov.co/LinkClick.aspx?fileticket=HG2GMtFdmoE%3D&tabid=1656](https://www.dnp.gov.co/LinkClick.aspx?fileticket=HG2GMtFdmoE%3D&tabid=1656)
- [https://www.dnp.gov.co/LinkClick.aspx?fileticket=syf9-fd7mBM%3D&tabid=1063](https://www.dnp.gov.co/LinkClick.aspx?fileticket=syf9-fd7mBM%3D&tabid=1063)
- [http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACI%C3%B3N+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+A+31+DE+DICIEMBRE+DE+2013?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf](http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACI%C3%B3N+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+A+31+DE+DICIEMBRE+DE+2013?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf)
- [http://www.pte.gov.co/WebsitePTE/](http://www.pte.gov.co/WebsitePTE/)

**Comments:** The graphical version of the 2014 Enacted Budget is considered as Citizens Budget ([http://www.minhacienda.gov.co/presupuesto2014/index.html](http://www.minhacienda.gov.co/presupuesto2014/index.html)). The Economic Transparency Website is considered as an additional report submitted during the year, which includes permanently updated information on budget execution and payment of entities that comprise the National General Budget, and information on the revenue generated by the entities that comprise the National General Budget.
Therefore, this website allows an online follow-up of the expenditure and revenue of the National General Budget (PGN, by its Spanish acronym). The Ministry of Finance’s website posts and updates quarterly reports on the debt, in the tab “Debt Profile,” which includes information on: Quarterly report on the follow-up of the National Central Government (GNC, by its Spanish acronym) debt, Profile of the Total Quarterly Gross Debt of the GNC and Historical information on the GNC Gross Debt. According to the information provided by the Comptroller General of the Republic, we consider audit document of the budget the “General Account Report of the Budget and Treasury” whose scope is the PGN and it presents budget data for each year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: This is the proposal made by the Directorate General of National Public Budget Esta es la propuesta por parte de la Dirección de general de Presupuesto Público Nacional

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The deadline to include budget documents for the Open Budget Survey 2015 was June 30, 2014. The documents referenced by the government were made available after this date.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Colombia</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tick box if answer to the questions is “yes”</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Source</td>
<td>URL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GOVERNMENT REVIEWER**

*Opinion:* No, I do not agree with the score.

*Comments:* "Regarding the Enacted Budget, in the question “Is there a “citizens version” of the budget document?”, our answer is: Yes, there is, (but it is updated in accordance with the changes proposed by the Legislative). " respecto al Enacted Budget en la pregunta Is there a “citizens version” of the budget document?, nuestra respuesta es: si (pero se actualiza conforme los cambios planteados por el legislativo)

**PEER REVIEWER**

*Opinion:* Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The last update is from 2014.

---

**Table 2b. Details about Availability**

<table>
<thead>
<tr>
<th>Colombia</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tick box if answer to the questions is “yes”</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Response 1</td>
<td>Response 2</td>
<td>Response 3</td>
<td>Response 4</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>NA</td>
<td><a href="http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION%20FINANCIERA%20DE%20RESULTADOS%20DEL%20NIVEL%20NACIONAL%202013%20mod=AJPERES&amp;CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf">http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION%20FINANCIERA%20DE%20RESULTADOS%20DEL%20NIVEL%20NACIONAL%202013%20mod=AJPERES&amp;CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf</a></td>
<td><a href="http://www.contraloriagen.gov.co/documents/10136/180089328/Cuenta+General+del+Presupuesto+y+del+Tesoro+2012/316a638f-d373-416d-a71c-3fffa3463f07?version=1.1">http://www.contraloriagen.gov.co/documents/10136/180089328/Cuenta+General+del+Presupuesto+y+del+Tesoro+2012/316a638f-d373-416d-a71c-3fffa3463f07?version=1.1</a></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a &quot;citizens version&quot; of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Sources:
- [http://www.contaduria.gov.co/wps/portal/internetes/home/internet/productos/balance-general-y-otros-informes/balance-general/Ut/p/b1/b0_4_Sj9CPykssy0xPLMnMz0vMAFgjzQINzPyDTEPdQoMdgS81cDT2zDwML8zD3dJC2MjIEKikEKFAB](http://www.contaduria.gov.co/wps/portal/internetes/home/internet/productos/balance-general-y-otros-informes/balance-general/Ut/p/b1/b0_4_Sj9CPykssy0xPLMnMz0vMAFgjzQINzPyDTEPdQoMdgS81cDT2zDwML8zD3dJC2MjIEKikEKFAB)
- [http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldeplanacion/ProyectoPGN/2014/1%20MENSAJE%20PGN%202014.pdf](http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldeplanacion/ProyectoPGN/2014/1%20MENSAJE%20PGN%202014.pdf)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: For the Directorate General of National Public Budget, the answers are: Para la Dirección General del Presupuesto Público Nacional las respuestas son:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The deadline to include budget documents for the Open Budget Survey 2015 was June 30, 2014. The documents referenced by the government were made available after this date.
Table 3. When Are the Key Budget Documents Made Available to the Public?

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colombia</td>
<td></td>
</tr>
<tr>
<td><strong>Pre-Budget Statement</strong></td>
<td></td>
</tr>
<tr>
<td>100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature</td>
<td></td>
</tr>
<tr>
<td><strong>Executive Budget Proposal</strong></td>
<td></td>
</tr>
<tr>
<td>100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature</td>
<td></td>
</tr>
<tr>
<td>67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature</td>
<td></td>
</tr>
<tr>
<td>33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released after the budget has been approved by the legislature</td>
<td></td>
</tr>
<tr>
<td><strong>Enacted Budget</strong></td>
<td></td>
</tr>
<tr>
<td>100. Two weeks or less after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td>67. Between two weeks and six weeks after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td>33. More than six weeks, but less than three months, after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than three months after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td><strong>In-Year Report</strong></td>
<td></td>
</tr>
<tr>
<td>100. At least every month, and within one month of the period covered</td>
<td></td>
</tr>
<tr>
<td>67. At least every quarter, and within three months of the period covered</td>
<td></td>
</tr>
<tr>
<td>33. At least semi-annually, and within three months of the period covered</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public</td>
<td></td>
</tr>
<tr>
<td><strong>Mid-Year Review</strong></td>
<td></td>
</tr>
<tr>
<td>100. Six weeks or less after the mid-point</td>
<td></td>
</tr>
<tr>
<td>67. Nine weeks or less, but more than six weeks, after the mid-point</td>
<td></td>
</tr>
<tr>
<td>33. More than nine weeks, but less than three months, after the mid-point</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than three months after the mid-point</td>
<td></td>
</tr>
<tr>
<td><strong>Year-End Report</strong></td>
<td></td>
</tr>
<tr>
<td>100. Six months or less after the end of the budget year</td>
<td></td>
</tr>
<tr>
<td>67. Nine months or less, but more than 6 months, after the end of the budget year</td>
<td></td>
</tr>
<tr>
<td>33. More than nine months, but within 12 months, after the end of the budget year</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than 12 months after the end of the budget year</td>
<td></td>
</tr>
</tbody>
</table>
Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources:
http://www.contaduría.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION%20FINANCIERA%20DE%20RESULTADOS%20DEL%20NIVEL%20NACIONAL%202013+%202014.pdf

Comments: By late May of this year, the General Accountancy of the Nation published the report “Financial Situation and National Results as of December 31, 2013, within 6 months after the budget year 2013 had ended.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Colombia

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td><a href="http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion">Website</a></td>
</tr>
<tr>
<td></td>
<td><a href="http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION%20FINANCIERA%20DE%20RESULTADOS%20DEL%20NIVEL%20NACIONAL%202013+%202014.pdf">Website</a></td>
</tr>
</tbody>
</table>

Is there a website or web portal for government fiscal information?

- Yes
- No
Is there a law (or laws) guiding public financial management?

- Yes
- No

Are there additional laws regulating:
- Access to information?
- Transparency?
- Citizens participation?

- Yes
- No

Sources:
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion
http://www.contaduria.gov.co/wps/portal/internetes/home/internet/productos/balance-general-y-otros-informes/Situacion-financiera-resultados-Departamentos/lu/p/b/04_Sj9CPykssy0xPLMmz0vMaFgJzONzPyDETPdQoM9zX2MDTyDAlOjAkJPNjYzCYEKiK
http://www.minhacienda.gov.co/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/Normativapresupuesto/Leyes/Ley%20152%20de%20julio%2015%20de%201994
http://www.minhacienda.gov.co/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/Normativapresupuesto/Leyes/Ley%20617%20del%206%20de%20octubre%20de%202000
http://masinformacionmasderechos.co/ley-1712-de-2014-ley-de-transparencia
http://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=330
http://www.camara.gov.co/portal2011/proceso-y-tramite-legislativo/proyectos-de-ley?option=com_proyectosdeley&view=ver_proyectodeley&idpry=672

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "For the Directorate General of National Public Budget, the answers are: Are there any laws to guide the public financial management? Yes, there are “Law 1473 from 2011 http://wsp.presidencia.gov.co/Normativa/Leyes/Documents/ley147305072011.pdf” “Are there additional laws that regulate: access to information? transparency? citizens engagement?” Yes, there are Citizens oversight and petition rights. Political Constitution of Colombia " Para la Dirección General del Presupuesto Público Nacional las respuestas son:
¿Hay alguna ley (o leyes) que guíen la gestión financiera pública? si "Ley 1473 de 2011

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Colombia

A.

Score: 100


Comments: This information is included in the Executive's Budget Proposal. Article 3 of the Proposed Budget Decree provides the National General Budget from page 9 to page 88.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Proposed Budget Decree (2015) http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab In the Proposed Budget Decree, the budget is classified by administrative unit beginning with section 0101 - Congress of the Republic and ending in section 3901 - Administrative of the Department of Science, Technology and Innovation.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The deadline to accept documents for the 2015 Open Budget Survey was June 30, 2014. These documents were published after the deadline.
002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: This information is included in the Executive's Budget Proposal, chapter III. Functional Classification of the 2014 Budget. On page 149, Chart 1, Functional Classification 2013 - 2014 Summary includes this information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: This information can be found in the Executive's Budget Proposal, Chapter III. Functional Classification of the 2014 Budget, pages 148 and 149. Section No. 2 of this chapter, Methodology and Results, states that: “To present the expenditure’s functional classification as it has been done in the last few years, the National Public Budget’s Directorate has used and adapted the International Monetary Fund’s 1986 Government, Finance and Statistics Manual on public expenditure classification.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: This information can be found in the Executive's Budget Proposal, Chapter II. Economic Classification of the Revenue and Capital Resources Budget Project and the 2014 Appropriations Law, Section 3: Economic Structure of the PGN Project - Fiscal Year 2014, pages 143-144.

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

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).
Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL. http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldeplanacion/ProyectoPGN/2014

Comments: This information can be found in the Executive's Budget Proposal, Chapter II. Economic Classification of the Revenue and Capital Resources Budget Proposal and the 2014 Appropriations Law, Section 3: Economic Structure of the PGN Project - Fiscal Year 2014, pages 143-144.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL Proyecto de Ley 2014
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldeplanacion/ProyectoPGN/2014

Comments: This information can be found in the Executive's Budget Proposal, Chapter II. Economic Classification of the Revenue and Capital Resources Budget Proposal and the 2014 Appropriations Law, Section 3.3 Standardization of current investment programs. Article 3 of the Proposed Budget Decree provides the ministries' budget disaggregated by program.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldeplanacion/DecretoPGN/Tab Article 14.- The Expenditures´ budget proposal shall be submitted to Congress classified by budgetary sections distinguishing between operating expenditure, public debt service and investment expenditure. Investment expenditure shall be classified in Programs and Subprograms. Programs are those...
comprised of appropriations allocated to uniform activities in an economic, social, financial or administrative scope of action with the purpose of meeting the National Government’s goals, through the integration of efforts with the allocation of human, material and financial resources. Subprograms are those considered as the set of investment projects aimed at enabling the execution in a specific field through which partial goals are set and that are met through concrete actions conducted by certain bodies. They are a division of the Programs.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The presentation of expenditures by programs is only for investment expenditure. There is no allocation of operating costs for institutional programs for any level of the National General Budget. In this sense the programs’ presentation is not complete and it covers less than a third of the total budget.

RESEARCHER’S RESPONSE

We agree

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

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

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Colombia

B.

Score: 67


Comments: The annex includes multi-annual expenditures for ministries up to 2017. On pages 19 and 20 we can see the detail by ministry up to 2017.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comment: Expenditure estimates for the following years is included in the Medium-Term Fiscal Framework (MTFF); estimates are presented as a percentage of GDP, on page 68 and Page 153 of the MTFF printed version; however, with the purpose of showing information with a greater level of detail, another document that could be included is the medium-term expenditure budget (MTEB).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Table 4.2, page 153 of the MTFF, shows an estimate of the fiscal balance of the National Central Government disaggregated by administrative units. In the same section there is a presentation of the compositions of expenditure projections for three different purposes: Operations, interests and investment. However, we cannot find expenditure projections by government function. The answer is still B.

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

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Colombia

C.

Score: 33


GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
While it is true that there is a presentation of the main programs expenditures, it is not general.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Colombia

Score: 100

Sources: MENSAJE PRESIDENCIAL Proyecto de Ley 2014
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014
Comments: This information can be found in the Executive's Budget Proposal, in the Introduction, section 4.1. Current Revenue and it is summarised in Table 6. Estimated Trends of Current Revenue 2013-2014. On page 82 of the proposal, we can identify some sources of tax revenue, but not all of them. The Proposed Budget Decree includes an annex called Details of PGN Revenue Composition 2014 where we can see tax revenue by source (page 165). The 2014 Proposed Budget Decree includes all sources of non tax revenue on pages 165-167.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL Proyecto de Ley 2014
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014
MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: This information can be found in the Executive's Budget Proposal, in the Medium-Term Fiscal Framework (MTFF) Summary and analysis of the debt’s sustainability, in section 4.1. Current Revenue, Table 6. Estimated Trends of Current Revenue 2013-2014. This information can also be found in the 2013 Medium-Term Fiscal Framework, Chapter III, 2014 Financial Plan. The 2014 Proposed Budget Decree Bill includes all sources of non-tax revenue on pages 165-167.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to these sources, the 2013 Medium-Term Fiscal Framework includes non-tax Revenue in detail for 2013 and projections for 2014.

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

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

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Colombia

B.

Score: 0

Sources: MENSAJE PRESIDENCIAL
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014
MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: This information cannot be found in the Executive's Budget Proposal, nor in the Medium-Term Fiscal Framework.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: Support: Medium-Term Fiscal Framework
Presidential Message 2014
Comment: The Medium-Term Fiscal Framework, on pages 64 and 65, Table 2.4: Fiscal Balance of the National Central Government and Table 2.5: National Central Government Revenue include the National Central Government’s revenue disaggregated by source, including type of taxes.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The information provided on pages 64 and 65 of the MTFF explains government revenue for 2013 and 2014. The question requests that projections are two years ahead of the budget. This is why we consider that the proper answer is still B.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Colombia

A.
Score: 100


Comments: This information is not included in the Executive's Budget Proposal, nor in the Medium-Term Fiscal Framework.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: Support: 2014 Medium-Term Fiscal Framework

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Table 4.1: Main Fiscal Projection Estimates (page 151) shows oil revenue projections up to 2015. The MTFF includes the following estimates of the National Central Government’s total revenue: Table 4.2: Fiscal Balance of the National Central Government 2014-2015 (GDP %) (page 153) presents the projection of National Central Government total revenue, disaggregated by Tax (DIAN and Non DIAN), Non Tax, Special Funds and Capital Resources. We have changed the answer to A.

013. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are presented.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: The cited chapter provides information on the Central Government’s total debt at the end of the fiscal year and the outstanding interest payments. There is no information on new net loans during the budget year, which is why we chose the B rating.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.


PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The estimates on new debt requirements appear in the Medium-Term Fiscal Framework, page 136 “Sources and Uses of the
RESEARCHER’S RESPONSE

In the Medium-Term Fiscal Framework 2013, Table 2.10: Sources and Uses of the National Central Government 2013 (page 136), as well as in the MTFF 2014, Sources and Uses of the National Central Government 2014, there are at least three estimates related to loans and new debts, therefore the rating is changed to A.

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Colombia

Score: 67


Comments: This information can be found in the Executive's Budget Proposal in its Introduction, section 5.2 National Public Debt Budget 2014. This information is summarised in Table 15. Debt Service 2013-2014. There is also information in the Medium-Term Fiscal Framework, chapter IV Fiscal Strategy, section Public Debt Sustainability. The referenced chapter (which is summarised in Table 15) provides information on repayments and debt service interest payments (external and domestic debt). The debt service includes resources to pay obligations contracted in previous years. Information on debt interest rates is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The abovementioned chapter states that "the interests (of the external debt) shall be reduced as a percentage of the GDP going from 2.6%
to 2.5% of the GDP between 2013 and 2014”, also stressing that “Colombia is the country who borrows at the lowest interest rates because it is well known that investments are safe here and that the risk level is very low. This means lower interest payments; also favoured by the level of investment given to the country, which also cuts its indebtedness costs.” However, this data does not provide an accurate answer regarding the interest rates that are being paid domestically or internationally. The answer is still B.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100


Comments: The information of the Executive's Budget Proposal, section 2.2. Criteria and Assumptions for the 2014 Budget Planning. The complete analysis can be found in the Medium-Term Fiscal Framework, Chapter I. Macroeconomic Balance 2012 and Perspectives for 2013, Chapter III, Financial Plan 2014, Chapter V, Multi-year Macroeconomic Program. The Executive's Budget Proposal, section 2.2. Criteria and Assumptions for Budget Planning 2014, states that the budget planning process was based on the macroeconomic assumptions used for the formulation of the 2013 Medium-Term Fiscal Framework. Highlighting as key criteria: domestic inflation, exchange rate, real GDP, nominal GDP, Imports and total imports growth. The Medium-Term Fiscal Framework 2013, Chapter I. Macroeconomic Balance 2012 AND Perspectives for 2013 (pages 1-75) provides the macroeconomic analysis that includes issues such as: international macroeconomic context, regional situation, external challenges, investment rates, GDP by demand components, GDP by supply components, analysis of sectors, GDP projection for 2013, GDP projection by supply components, labor market trends, inflation and monetary policy, external sector, international context, macroeconomic balance, financial sector (this section includes an analysis of interest rate trends).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

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

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

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources:

Comments: The information is included in the Executive’s Budget Proposal in the Introduction, section 2.2 Criteria and Assumptions for Budget Planning 2014. The budget planning process was based on the macroeconomic assumptions used for the formulation of the 2013 Medium-Term Fiscal Framework. The information can be found in the Medium-Term Fiscal Framework, Chapter I. Macroeconomic Balance 2012 and Perspectives for 2013.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Support: Presidential Message 2014

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

We agree.
There is a confusion on what constitutes a sensitivity analysis. While there is an analysis of the sustainability of the debt, the question is asking specifically about alternative macroeconomic scenarios and their effects on the budget. There is no such analysis. This is why the answer is D.

IBP COMMENT

017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
D. No, information that shows how new policy proposals affect expenditure is not presented.
E. Not applicable/other (please comment).

Colombia

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

Score: 100


Comments: The information can be found in the Introduction, sections: 6.2.1 Distribution Criteria 2014 (pages 112 - 116), 6.2.2 Main programs (pages 116 - 118). There is also information in the Conpes document, 3753 Annual Operating Investment Plans FOR 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition, the Medium-Term Fiscal Framework includes a section where the cost of the enacted laws that have a fiscal impact are estimated, many of them are policy programs. See: page 263 of the MTFF and subsections.

018. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33


Comments: This information can be found in the Executive’s Budget Proposal in the Introduction, section 6.2 Annual Investment Operating Plan (POAI 2014), section 6.2.1 Distribution Criteria 2014. Information can also be found in the Conpes document, 3753 Annual Investment Operating Plan for 2014.”

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Support: Presidential Message 2014: http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Mensaje.pdf Government’s Comment: Chapter Assumptions, Criteria and Objectives for the 2015 PGN Project Planning of the Medium-Term Fiscal Framework, explains the impacts that some of the policies will have. It is worth mentioning that when there are reforms affecting the collection of government revenue it is clearly stated in the supporting documents. Such is the case of Law 1607 of 2012, whose impact was explained in box 4.E of the Medium-Term Fiscal Framework 2013. http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Mensaje.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is a need to clarify the comment of the reviewer, in the sense that the POAI 2014 does not mention any changes in the policy affecting revenue. For this reason, the source would be the Revenue section of the Medium-Term Fiscal Framework; however, it does not include these estimates.

RESEARCHER’S RESPONSE

Not all possible effects are considered; however, we changed the answer to C.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

B. Score: 67

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: The information can be found in the Executive's Budget Proposal, in chapter V. 2012 Budget Overview, in section 3. Expenditures’ Budget 2012. Information can also be found in the Medium-Term Fiscal Framework 2013, Chapter II, Fiscal Balance 2012 and Overview 2013. The programs included in Table 11. Investment Execution Main Programs on pages 244-245 are not all of the programs.
**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** Support: Presidential Message 2014

Government’s Comment: Information on expenditures can be found in chapter 3. Expenditure Budget 2013.

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**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**RESEARCHER’S RESPONSE**

Chapter 2. Expenditure Budget 2013 presents expenditure for BY-1 Table 11 Execution investment Main programs - 1st semester 2013 presents the execution of resources up to that date, disaggregated by main program but not all programs. Therefore, we changed the answer to B.

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021. In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

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**Colombia**

A. Score: 100

**Sources:** MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014
MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

**Comments:** The information can be found in the Executive’s Budget Proposal, in chapter V. 2012 Budget Overview, Expenditures’ Budget 2012. This information can be also found in the Medium-Term Fiscal Framework 2013, Chapter Macroeconomic Balance 2012 and Perspectives for 2013.

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**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33


Comments: The 2013 Medium-Term Fiscal Framework, Table 2.8: Central Government’s Total Expenditures includes total expenditures for 2012 and 2013 by economic classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please comment)
Colombia

Score: 33


Comments: The budget documents do not include information on individual program expenditures for more than one year prior to the budget year. However, the Economic Transparency website provides information on individual program expenditures for more than a year prior to the budget year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER’S RESPONSE

The requested information does not correspond to 2013, because the year of study is 2014. The Executive’s Budget Decree Proposal 2014 does not contain the majority of expenditures by program for 2012. We agree with the answer.

024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Colombia

Score: 100

Comments: This information can be found in the Executive's Budget Proposal, Chapter V, Budget Overview 2012. This information is also included in the 2013 Medium-Term Fiscal Framework, Table 2.8: Fiscal Balance 2012 and Overview 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Colombia

A.  
Score: 100


Comments: The information can be found in the Executive's Budget Proposal, chapter VI. 2013 Budget Execution Report Accumulated up to the First Semester. This information can be also found in the Medium-Term Fiscal Framework 2013, Chapter II. Fiscal Balance 2012 and Overview 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
Colombia

B.

Score: 67

MARCO FISCAL DE MEDIANO PLAZO 2013

Comments: This information can be found in the Executive's Budget Proposal, chapter VI. Budget Execution Report 2013 Accumulated up to the First Semester, page 22. This information can be also found in the Medium-Term Fiscal Framework 2013, Chapter II, Fiscal Balance 2012 and Perspectives for 2013.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comment: The annex of the Presidential Message includes information on estimated revenue by category for BY-1 and BY. For the 2015 budget proposal, this information can be found in section 4. Income Budgets and Capital Resources 2015; table 5.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

If we compare the level of details regarding tax revenue with the details of the 2014 PGN revenue composition and Table 2 Budget of the Nation - Current revenue: appraisal and collection 2013 page 229, we can see that there are several items that are aggregated. Therefore not all sources are disaggregated. For this reason, the answer should be B.

027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Colombia

A.

Score: 100

MARCO FISCAL DE MEDIANO PLAZO 2013
Comments: This information can be found in the Executive's Budget Proposal, chapter II. Economic Classification of the Revenue and Capital Resources Budget Proposal and Appropriations Law 2014. This information can also be found in the Medium-Term Fiscal Framework 2013, Chapter III. Financial Plan 2014 and Chapter III. Financial Plan 2014 and Chapter IV. Fiscal Strategy.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Colombia

A. Score: 100


Comments: The Executive's Budget Proposal, in chapter Budget Overview 2012, in section 4. Budget Expenditure Execution 2012 presents expenditures’ details for the year 2012. This information can be also found in the Medium-Term Fiscal Framework 2013, Chapter II, Fiscal Balance 2012 and Perspectives for 2013, section 2.2.1.1 National Central Government.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?
A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Colombia

B. Score: 67


Comments: This information can be found in the Executive's Budget Proposal, chapter V. Budget Overview 2012, section 2. Revenue and Capital Resource Budget Execution 2012 page 201. This information can also be found in the Medium-Term Fiscal Framework 2013, Chapter II Fiscal Balance 2012 and Perspectives for 2013, section 2.2.1.1 National Central Government.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Support: Medium-Term Fiscal Framework 2014. Chapter II. http://www.minhacienda.gov.co/irc/en/fiscalinformation/Marco-Fiscal-de-Mediano-Plazo-2014.pdf Comment: Article 5, subsection D) of the 813 Law of 2003 states that the Medium-Term Fiscal Framework shall include a report on fiscal results for the preceding fiscal year, which is BY -2. For 2014, this information can be found in the different tables of Chapter II of the Medium-Term Fiscal Framework 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The information provided in the abovementioned tables shows government revenue for 2013 and 2014. We are using the 2014 Budget Proposal and not the 2015 Budget Proposal.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

**Colombia**

A. Score: 100

**Sources:** MENSAJE PRESIDENCIAL [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014)

**Comments:** This information can be found in the Executive's Budget Proposal, chapter V. Budget Overview 2012. This information can also be found in the Medium-Term Fiscal Framework 2013, Chapter II, Fiscal Balance 2012 and Perspectives for 2013.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

**Colombia**

C. Score: 33

**Sources:** MENSAJE PRESIDENCIAL [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014)
**Comments**: This information can be found in the Executive's Budget Proposal, chapter VI. Budget Execution 2013 Accumulated up to the First Semester. This information can also be found in the document Medium-Term Fiscal Framework 2013, Chapter II Fiscal Balance 2012 and Overview 2013. In the Medium-Term Fiscal Framework 2013, we can only identify required funding on page 93, interest payments on 92, and domestic and external debt on page 94.

**GOVERNMENT REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: e.

**Comments**: Support: [http://www.irc.gov.co/irc/es](http://www.irc.gov.co/irc/es) Comment: The information regarding the government’s total Debt can be found through Investor Relations Colombia, which is a subdirection within the Ministry of Finance through which the public and investors are continuously informed on the composition and characteristics of the debt.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

According to the methodology, this information should be a part of the Executive's Budget Proposal. Therefore, the answer can't be E. It would only apply if the country is strictly forbidden to incur debt.

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032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**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).

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**Colombia**

**A.**

**Score**: 100

**Sources**: MENSAJE PRESIDENCIAL [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014)


**Comments**: The information can be found in the Executive's Budget Proposal, chapter V, Budget Overview 2012. The information is also found in the Medium-Term Fiscal Framework 2013, Chapter II Fiscal Balance 2012 and Overview 2013.

**GOVERNMENT REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: e.

**Comments**: Support: [http://www.irc.gov.co/irc/es](http://www.irc.gov.co/irc/es) Comment: The information regarding the government’s total Debt can be found through Investor Relations Colombia, which is a subdirection within the Ministry of Finance in which the public and investors are continuously informed on the composition and characteristics of the debt. Particularly for this question, it provides historical detailed
information on the government’s total debt.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

According to the methodology, this information should be a part of the Executive's Budget Proposal. Therefore, the answer can't be E. It would only apply if the country is strictly forbidden to incur debt.

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**033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?** (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- **A.** Yes, information beyond the core elements is presented for all extra-budgetary funds.
- **B.** Yes, the core information is presented for all extra-budgetary funds.
- **C.** Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- **D.** No, information related to extra-budgetary funds is not presented.
- **E.** Not applicable/other (please comment).

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**Colombia**

**Score:** 33

**Sources:** MENSAJE PRESIDENCIAL [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014)

**Comments:** In the National General Budget (PGN in spanish), extra-budgetary funds are called special funds. These special funds relate to those revenues created and defined by the law for the provision of a specific public service, as well as those that do not have juristic personality and that are created by legislators. The information can be found in the Executive's Budget Proposal, in the Introduction, section 4.2. Parafiscal contributions and special funds. This information is also presented in several parts of the “Medium-Term Fiscal Framework 2013. It must be noted that the score was chosen because the estimates are not presented on a gross basis to be able to determine how much money flows through each extra-budgetary fund.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** Support: Resolution 0006 dated December 31, 2014. This resolution approves the Parafiscal Contributions Budget which is managed by the entities that are not included in the National General Budget for the 2015 Fiscal Year. [http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/Parafiscales/Resoluci%F3n%200006%20Diciembre%2031%20de%202014](http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/Parafiscales/Resoluci%F3n%200006%20Diciembre%2031%20de%202014)

Government’s Comment: According to article 81 of the 1687 Law (2013), it has been established that extra-budgetary funds should be incorporated in an independent of parafiscal resources budget, that shall be approved by the CONFIS (Senior Council for Fiscal Policy).
PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Medium-Term Fiscal Framework 2013 presents some additional elements, since the PGN does not cover the Decentralized Public Sector, Social Security Funds and Pensions are presented outside the budgetary discussion. El marco fiscal de mediano plazo 2013, presenta algunos elementos adicionales, debido a que el PGN no tiene como ámbito de cobertura del Sector Público Descentralizado, los fondos de Seguridad Social y Pensiones se presentan por fuera del debate presupuestal.

IBP COMMENT

The question is asking about extra-budgetary funds which their documentation should be included in the Executive's Budget Proposal. The law mentioned by the government further proves that this information is not a part of the Budget Proposal which is contrary to good public financial management. The answer remains C.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Colombia

A. 

Score: 100

Sources: Proyecto de Presupuesto 2014
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL [link]
MARCO FISCAL DE MEDIANO PLAZO 2013
[link]

Comments: This information can be found in the Executive's Budget Proposal, in the Introduction, section 5.1.3 Transfers. This information can also be found in the Medium-Term Fiscal Framework 2013, Chapter III, Financial Plan 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition, the MTFF in the Financial Plan 2014 includes information on royalties.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33

Sources: MENSAJE PRESIDENCIAL [link]

Comments: The information can be found in the Executive's Budget Proposal, chapter III. Functional Classification of the 2014 Budget, Section 3.1. Social protection. The budget does not include disaggregated information by gender. Furthermore, there is no gender analysis.
The budget presents information by population groups such as childhood and adolescence.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.


Government’s Comment: Chapter V of the presidential message includes information on the estimated resources that will be allocated to provide assistance to the victims of violence and to displaced population during the fiscal year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree and therefore have changed the answer to C.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: This information can be found in the the Medium-Term Fiscal Framework 2013, Chapter III, Financial Plan 2014. The information is also available in the Medium-Term Fiscal Framework 2013, chapter III, Financial Plan 2014, sections 3.2.2.2 and 32.2.3. This document presents information on national and local public companies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Colombia

B.
Score: 67

Sources: MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: This information can be found in the Medium-Term Fiscal Framework 2013, Chapter VIII. Quasi-Fiscal Activities. The Medium-Term Fiscal Framework 2013, Chapter VIII, Quasi-Fiscal Activities (page 259 – page 269), presents information for 2011 and 2012; however, there is no information 2014 budget, which is why we agreed on a D rating.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Support: Medium-Term Fiscal Framework 2014. Chapter II Box 2.F.
http://www.minhacienda.gov.co/irc/en/fiscalinformation/Marco-Fiscal-de-Mediano-Plazo-2014.pdf Comment: Annually, the Medium-Term Fiscal Framework includes a chapter which describes in detail the governmentʼs quasi-fiscal activities so that citizens can have full access and transparency to the Bank of the Republic and the Guarantees Fund of Financial Institutions (Fondo de Garantías de Instituciones Financieras -FOGAFIN) financial results.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
We agree.

IBP COMMENT
The question is asking about projections of the quasi-fiscal activities for the following fiscal year. What we see in the Medium Term Expenditure Framework is the costs for the previous year's activities. The answer is D.
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Colombia

C.

Score: 33


Comments: The information can be found in the Executive's Budget Proposal, chapter 3. PGN’s Proposal Economic Structure - Fiscal Year 2014. However, it does not include a detailed list of the government’s financial assets, nor an estimate of their value.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Colombia

D.

Score: 0
041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33

Comments: There is no information regarding expenditure arrears estimates at least for the budget year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


Comment: The presidential message describes the execution of expenditure arrears; however, the information of the budget year is not available since it is in execution.
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Budget 2014 presidential message details the executed arrears for the 2011 and 2012 fiscal years in number 7, and on number 8 the arrears for 2012 - 2013. The budget proposal does not present the budgetary arrears because this is evaluated at the end of the fiscal year and it is informed in next year’s budget.

RESEARCHER'S RESPONSE

The PGN 2014 documents make reference to expenditure arrears for 2012: “Table 13 Execution of arrears for 2012 executed in 2013”.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/es/inforegional/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: The information can be found in the Medium-Term Fiscal Framework 2013, Chapter VII Non-Explicit and Contingent Debts.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

**Colombia**

B.

**Score**: 67

**Sources**: MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

**Comments**: The information can be found in the Medium-Term Fiscal Framework 2013, Chapter IV Fiscal Strategy, section 4.4.2 Medium-Term Expenditure Projection. The information is presented in an aggregated way, there is no detailed description.

**GOVERNMENT REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: a.

**Comments**: Support: Medium-Term Fiscal Framework 2014. http://www.minhacienda.gov.co/irc/en/fiscalinformation/Marco-Fiscal-de-Mediano-Plazo-2014.pdf Comment: According to the 819 Law of 2013, the Medium-Term Fiscal Framework shall be presented annually, which will include not only the projections of contingent liabilities, but also the financial plan that will define the sustainability of public finances in the long term.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The projections included in the MTFF consider only the central elements of the budget, in terms of revenue and expenditure.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?
A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

**Colombia**

**D.**

**Score:** 0

**Sources:** MENSAGE PRESIDENCIAL [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014)

MARCO FISCAL DE MEDIANO PLAZO 2013

**Comments:** The document does not include estimates of international cooperation, financial or in kind.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** Support: Text of the Budget Proposal 2015

Law 1737 dated December 2014.


Government’s Comment: As stated in Article 33 of the 111 Decree of 1996, non-reimbursable international assistance or aid resources are part of the revenue budget of the National General Budget and these will be incorporated as capital donations via government decree, prior certification of its collection by the receiving body.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The related documents include information on received donations (3.1.2 Donations during the fiscal year 2012). However, they do not provide a narrative description of them.

**IBP COMMENT**

IBP has changed the answer back to D. The question is asking about projected donor assistance for the budget year not previous years.

---

045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: The information can be found in the Medium-Term Fiscal Framework 2013, Chapter X Income Tax Benefits and Value Added Tax (VAT) - Taxable Year 2012 The Medium-Term Fiscal Framework 2013, chapter X Income Tax Benefits and Value Added Tax (page 280 – page 296), presents information on tax expenditures mainly for 2012, there is no information for the 2014 budget year, that is why the answer is D.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The information on tax expenditure is included as attached information to the Medium-Term Fiscal Framework, it does not have any budgetary consequences, and it is estimated after the fiscal year (BY+1).

RESEARCHER’S RESPONSE

In Chapter 9. Tax Benefits in Income Tax and Value Added Tax (VAT) - Taxable Year 2013, section 9.2. Quantification of the fiscal cost of exclusions, exemptions and differential rates, there is a description of the exemptions and their beneficiaries. However, this presentation does not go beyond the central elements.

IBP COMMENT

While we see tax expenditures for the previous year, the question is asking for the projection of tax expenditures for the following fiscal year. There is no such information. The answer is D.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Colombia

Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014
MARCO FISCAL DE MEDIANO PLAZO 2013
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: The information can be found in the Executive's Budget Proposal, in the Introduction, section 4.2. Parafiscal contributions and special funds. The information can also be found in the Executive's Budget Proposal, chapter VII. Evaluation of Objectives established in the Laws that authorised the creation of earmarked revenue (RDE in Spanish). Furthermore, this information can be also found in the Medium-Term Fiscal Framework 2013, Chapter III, Financial Plan 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

D. No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: MENSAJE PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Comment: Section 6.2 of the Annex to the Presidential Message describes the relation between the budget with the Annual Investment Operating Plan (POAI in Spanish), which was approved by the Conpes Document 3814. This POAI is within the framework of the macroeconomic goals and assumptions of the Medium-Term Fiscal Framework for the 2015-2025 period. The President’s Report to the Congress of the Republic describes the progress of the government’s most important programs in terms of budget execution but this report is not part of the Executive's Budget Proposal nor its supporting documents.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Colombia

Score: 100


Comments: The Executive's Budget Proposal, in its Introduction, section 5.1. PGN’s General Programming Framework 2014 mentions the Medium-Term Expenditure Framework 2014-2017 and it explains that the resources have been allocated based on an expenditure prioritization process, where priority has been given to investment that allows the continuity of strategic programs which support economic growth, the creation of employment and social programs aimed at reducing poverty and improving equity conditions, in a safe environment that encourages investment and generation of revenue. The Conpes document 3752, chapter IV. Purposes of the National Government and the MTEF, explains that the projection are in line with the three pillars of the National Development Plan: sustainable growth, equal opportunities and consolidation of the peace throughout the national territory. In addition, the projections make an effort to
GOVERNMENT REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** Support: Presidential Message 2014
Annual Investment Operating Plan for 2015. https://colaboracion.dnp.gov.co/CDT/Conpes/3814.pdf President ´s 2014 Report to Congress http://wsp.presidencia.gov.co/Publicaciones/Documents/InformePresidente2014.pdf Comment: Section 6.2 of the Annex to the Presidential Message describes the relation of the budget with the Annual Investment Operating Plan (POAI in spanish), approved by the Conpes 3814 Document. This POAI is within the framework of the macroeconomic goals and assumptions of the Medium-Term Fiscal Framework for the 2015-2025 period. The President ´s report to the Congress of the Republic describes the progress of the major government programs, regarding budget execution but this report is not part of the Executive's Budget Proposal nor of its supporting documents.

PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Colombia

C.

Score: 33

**Sources:** MENSaje PRESIDENCIAL http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

**Comments:** The information can be found in the Executive's Budget Proposal, chapter II. Economic Classification of the Revenue and Capital Resources and Appropriations Budget Proposal Law 2014. Chapter II Economic Classification of the Budget, section 3.1 Standardisation of the Revenue ´s budget and Capital Resources (page 142), includes non-financial data on contributions to be acquired during the budget year. The data is aggregated.

GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Support: Presidential Message 2014
Section 6.2 of the Annex of the Presidential Message describes the main goals of the sectors that comprise the budget in terms of contributions, products and results. Also, the SIP website (Investment Projects Follow-Up System) of the National Planning Department provides detailed information on the goals (and the progress status of those goals) of all investment projects in financial and non-financial terms. In addition, the President’s Report to the Congress of the Republic describes the progress of the major government programs, in terms of budget execution. And in the Government’s Goals Follow-Up System (SINERGIA) of the National Planning Department, public policy monitoring and evaluation can be conducted. However, the SIP website, the President’s Report to the Congress of the Republic and the SINERGIA website are not part of the Executive's Budget Proposal.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The question requires us to refer to the PGN.

**050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

**Colombia**

B. Score: 67

**Sources:** MENSAJE PRESIDENCIAL [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014)

**Comments:** The information can be found in the Executive’s Budget Proposal in the Introduction, section 6.3 Main achievements, which includes detailed information on the expected goals to be met in 2014 with the amount of resources allocated to the main sectors.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** C.


Management and Results Evaluation System [https://sinergia.dnp.gov.co/portal/dnp/](https://sinergia.dnp.gov.co/portal/dnp/) Comment: Section 6.2 of the Annex to the Presidential Message describes the main goals of the sectors that comprise the budget in terms of contributions, products and results. Also, in the SIP website (Investment Projects Follow-Up System) of the National Department of Planning, includes detailed information on the goals (and the progress status of those goals) of all
investment projects in financial and non financial terms. In addition, the President’s Report to the Congress of the Republic describes the progress of the major government programs, in terms of budget execution. And with the Government Goals Follow-Up System (SINERGIA) of the National Planning Department, public policy monitoring and evaluation can be conducted. However, the SIP website, the President’s report to the Congress of the Republic, or the SINERGIA website are not part of the Executive's Budget Proposal or its supporting documents.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The detailed goals are presented in additional platforms/documents.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Colombia
D.
Score: 0


Comments: None of the documents establish a relation between performance goals assigned to non financial data on results.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Comment: The websites of the SIP (Investment Projects Follow-Up System) and SINERGIA (Government Goals Follow-Up System) of the National Department of Planning, include detailed information on the goals (and the progress status of those goals) of all investment projects in financial and non financial terms. They include indicators enabling the monitoring and measuring of progress. However, this information is not part of the Executive's Budget Proposal or its supporting documents.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.

E. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: ANEXO AL MENSAJE PRESIDENCIAL
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: The Annex to the presidential message within the General Budget Proposal of the Nation 2014, chapter 6 Investment Budget 2014 (page 109 - page 126), states that the 2014 budget corresponds to the last period of the Multi-annual Investment Plan 2011-2014. In this sense, the sections Investment Budget 2014 and the National Development Plan 2012-2014, distribution criteria 2014, Main Programs, present the policies proposed in the Development Plan which target the poorest populations of the country.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Support: Presidential Message 2014
Comments: Article 350 of the Political Constitution of Colombia states that the budget proposal must include a Social Public Expenditure (GPS in Spanish) component, whose goal is to meet the basic needs in terms of health, education and others. Number 4 of chapter III of the section “Complementary Aspects of the PGN 2015” of the Presidential Message, describes the Social Public Expenditures by providing estimates of all the policies aimed at benefiting the poorest populations and a narrative discussion of these policies.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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).

Colombia

A. Yes, a detailed timetable is released to the public.

Score: 100

Sources: Aspectos Generales del Proceso Presupuestal Colombiano - MINISTERIO DE HACIENDA Y CRÉDITO PÚBLICO

Comments: MODULE 2, General Aspects of the Colombian Process, presents a Summary of the National General Budget´s programming schedule, including all the activities and the dates in which the PGN´s programming and approval of must be undertaken.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Actually, the date to prepare the basic documents for the programming, preparation and discussion of the budget debate are governed by the Budget´s Organic Statute, which is a law of higher hierarchy and that details the schedule of the budget process.
http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/Normativapresupuesto/Leyes

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)
A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Colombia

Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/AnteproyectoPGN/2014

Comments: The Pre-budget Statement presents only aggregated values. The details of the fiscal and macroeconomic policies are presented in the Medium-Term Fiscal Framework, submitted every year by the government no later than June 15th.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Support: 2014 Medium-Term Fiscal Framework http://www.minhacienda.gov.co/irc/en/fiscalinformation/Marco-Fiscal-de-Mediano-Plazo-2014.pdf Comments: Chapter I of the Medium-Term Fiscal Framework includes a detailed explanation of the expected economic variable trends such as GDP, unemployment, inflation, interest rates, exchange rates, among others. Chapter V describes the Multiannual Macroeconomic Program which comprises the framework based on which fiscal goals are defined for the short and medium terms. The macroeconomic scenario on which the medium-term strategy is designed presents several elements: assumptions of the macroeconomic variable trajectories, the balance of payment scenario and the medium-term macroeconomic consistency.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The cited document is a supporting budget document of the Executive's Budget Proposal, therefore, it can't be considered as the Pre-Budget Statement. The answer remains D.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Colombia

Score: 33

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/AnteproyectoPGN/2014
http://www.irc.gov.co/portal/page/portal/irc/es/infofiscal/MARCO%20FISCAL%20DE%20MEDIANO%20PLAZO%202013.PDF

Comments: The Pre-budget statement presents only aggregated values. The details of the fiscal and macroeconomic policies are presented in the Medium-Term Fiscal Framework. Table 3 shows total expenditure.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Support: 2014 Medium-Term Fiscal Framework http://www.minhacienda.gov.co/irc/en/fiscalinformation/Marco-Fiscal-de-Mediano-Plazo-2014.pdf Comments: The Financial Plan included in chapter III of the Medium-Term Fiscal Framework presents the expected trends of the government’s expenditure for the following year. This forecast is for current and investment expenditures (interests, operations, personal services, transfers and general expenditure). Chapter VI makes reference to the expenditure commitments which affect the budgets that are protected by the Future Fiscal Years mechanism.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The cited document is a supporting budget document of the Executive's Budget Proposal. Therefore, it can't be considered as the Pre-Budget Statement. The answer remains C.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Colombia

Score: 0
**Comments:** The Pre-budget Statement presents only aggregated values. The details of the fiscal and macroeconomic policy are presented in the Medium-Term Fiscal Framework.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The cited document is a supporting budget document of the Executive's Budget Proposal. Therefore, it can't be considered as the Pre-Budget Statement. The answer remains D.

<table>
<thead>
<tr>
<th>057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, all three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>B. Yes, two of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>C. Yes, one of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>D. No, none of the three estimates related to government borrowing and debt are not presented.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Colombia**

D.

**Score:** 0

**Comments:** The Pre-budget Statement presents only aggregated values. The details of the fiscal and macroeconomic policies are presented in the Medium-Term Fiscal Framework.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.
Suggested Answer: a.


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The cited document is a supporting budget document of the Executive's Budget Proposal. Therefore, it can't be considered as the Pre-Budget Statement. The answer remains D.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

**Colombia**

B.

Score: 0


Comments: The Pre-budget Statement presents only aggregated values. The consolidated revenue and expenditure proposals of each entity can be found in the Integrated System of Financial Information (Sistema Integrado de Información Financiera - SIIF). The fiscal and macroeconomic policies in detail can be found in the Medium-Term Fiscal Framework.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The cited document is a supporting budget document of the Executive's Budget Proposal. Therefore, it can't be considered as the Pre-Budget Statement. The answer remains B.
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Colombia

B.

Score: 67

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: The Executive’s Budget Proposal is approved by Congress. This document is submitted with the Annual National General Budget Decree Proposal, a law that is enacted by the President of the Republic once the budget has been approved by Congress. For Colombia, the Enacted Budget is the same as the Executive's Budget Proposal or the Budget Proposal. The Executive's document, section PGN’s Complementary Aspects 2014, Chapter II. Economic Classification of the Revenue and Capital Resources Budget Proposal and the Law of appropriations (page 139) and Chapter III. The 2014 Budget’s Functional classification (page 147), presents the classification of the Enacted Budget by 2 classifications, economic and functional. This why the answer should be B.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Disaggregated expenditure is provided regarding its administrative and functional classifications.

060. Does the Enacted Budget present expenditure estimates for individual programs?
A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2014

Comments: The budget proposal is approved by Congress and this document is submitted with the Annual National General Proposed Budget Decree, a law that is enacted by the President of the Republic, once the budget has been approved by Congress.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Support: - 2015 Budget Decree
Budget Liquidation Decree 2015:
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Decreto%202710%20de%20Diciembre%202014
Decree’s Annex:
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Anexo%20Decreto%20Liquidaci%F3n%202014
Comments: The Enacted Budget is comprised of the Budget Decree and the Liquidation Decree. The Liquidation Decree presents information on expenditures for all individual programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

We agree. Expenditure is shown according to programs.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Colombia

A.
Score: 100


Comments: The Executive’s Budget Proposal is approved by the Congress of the Republic. This document is submitted with the Annual National General Proposed Budget Decree, a law that is enacted by the President of the Republic, once the budget has been approved by Congress.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Support: 2015 Budget Decree
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/LeyPresupuestalPGN/TEXTO%20LEY%20PGN%202015%20arreglado.pdf Budget Liquidation Decree 2015:
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Decreto%202710%20de%20Diciembre%202014 Decree’s Annex:
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Anexo%20del%20Decreto%20Liquidaci%20n%202710%20de%20Diciembre%202014 Comments: The Enacted Budget is comprised of the Budget Decree and the Liquidation Decree. Article 1 of the Budget Decree and Article 1 of the Liquidation Decree set the revenue and capital resources’ budget by using the following categories: current revenue, capital resources, parafiscal revenue and special funds.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Comments: The Executive’s Budget Proposal is approved by the Congress of the Republic. This document is submitted with the Annual National General Proposed Budget Decree, a law that is enacted by the President of the Republic, once the budget has been approved by Congress.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments:

Support:
- 2015 Budget Decree
  (http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/LeyPresupuestalPGN/TEXTO%20LEY%20PGN%202015%20arreglado.pdf)
  Budget Liquidation Decree 2015:
  http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Decreto%202710%20de%2026%20diciembre%202014

Decree’s Annex:
  http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Anexo%20Decreto%20Liquidacion%20icios%202710%20diciembre%2026%202014

Comments: The Enacted Budget is comprised of the Budget Decree and the Liquidation Decree. The Liquidation Decree presents individual sources of revenue accounting for all revenue, using categories such as: current revenue, capital resources, parafiscal revenue, special funds, among others.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Colombia

Score: 33

Sources:

Comments: The Executive’s Budget Proposal is approved by the Congress of the Republic. This document is submitted with the Annual National General Proposed Budget Decree, a law that is enacted by the President of the Republic, once the budget has been approved by Congress.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
The Enacted Budget is comprised of the Budget Decree and the Liquidation Decree. The Budget Law includes the Total Value of the Debt Service which corresponds to interests and amortizations. The Liquidation Decree includes detail information of the Debt Service. However, neither of the documents present the government's debt stock, nor loans contracted during the budget year.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Colombia

C.

Score: 33


Comments: The budget’s graphic version which is available in the Ministry of Finance’s website -Minhacienda- is considered as the Citizens Budget: ([http://www.minhacienda.gov.co/presupuesto2014/index.html](http://www.minhacienda.gov.co/presupuesto2014/index.html)), since it is a friendly summary of the budget. This graphic presentation of the budget shows the total budget and its distribution by investment (social, infrastructure development and other services), operation and payment of debt service expenditures.
the citizens, but with the aim of summarizing the main dimensions of the budget.

RESEARCHER'S RESPONSE
When considering the graphical version of the PGN as the Citizens Budget there are no essential elements. In the Urna de Cristal website, a national government initiative to foster transparency, there is a summary of the budget’s key elements, but not all details that should be considered are included (http://www.urnadecristal.gov.co/gestion-gobierno/presupuesto-general-colombia-2014). That is why the rating remains “C.”

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33

Sources: http://www.minhacienda.gov.co/presupuesto2014/index.html#secondPage

Comments: The 2014 National General Budget’s graphic information is only available in the Ministry of Finance’s website. Another dissemination mean has not been identified.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The Citizens Budget can be consulted exclusively online, at the Ministry of Finance’s website and the Transparencia por Colombia website. Even if we had these two as different means of dissemination of the budget, the strategy is the same in both cases and it is not aimed at providing the Citizens Budget to different stakeholders. The answer remains C.
066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda

Comments: There is no information available that would allow us to know if the Ministry of Finance undertook consultations to identify the public’s budget information requirements before publishing the National General Budget graphic information -which is considered the Citizens Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Colombia
C. Score: 33

Sources: http://www.minhacienda.gov.co/presupuesto2014/index.html

Comments: The National General Budget 2014 graphic information, which is considered the Citizens Budget, was only published the Enacted Budget.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
Out of the abovementioned documents only the Budget Infographic meets the requirements of being a simplified and complete version of the budget document.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Colombia
A.
Score: 100

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN

Comments: The Ministry of Finance presents monthly follow-up reports on the Budget´s execution. Monthly reports include (1) the accumulated execution of the National General Budget (PGN) for the corresponding month, (2) the status of execution of the budget
arrears corresponding to the previous year and (3) the amount of increments due to inter-administrative agreements during the corresponding month. The reports include information on actual expenditures according to its three classifications (administrative, economic and functional).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Support: • Presidential Message – National General Budget Proposal 2015  
Economic Classification - page 102 Functional Classification - page 111

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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069. Do the In-Year Reports present actual expenditures for individual programs?

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<table>
<thead>
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<tbody>
<tr>
<td>A.</td>
<td>Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.</td>
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</tr>
<tr>
<td>B.</td>
<td>Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.</td>
<td></td>
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<tr>
<td>C.</td>
<td>Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.</td>
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<tr>
<td>D.</td>
<td>No, the In-Year Reports do not present actual expenditures by program.</td>
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<tr>
<td>E.</td>
<td>Not applicable/other (please comment).</td>
<td></td>
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</tbody>
</table>

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**Colombia**

**A.**

**Score:** 100

**Sources:** http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN/2014

**Comments:** The information can be found in Chapter I. Budget Execution of the Fiscal Year, section (c) Investment, Table 5 and it provides information on resource execution classified by sectors and main programs.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** *SUPPORT: •National General Budget Proposal 2015  
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Proyecto%20de%20Ley%20PGN.pdf  
•Presidential Message – National General Budget Proposal 2015  
Second part “SOPORTE: •Proyecto de Ley de Presupuesto General de la Nación 2015  
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Proyecto%20de%20Ley%20PGN.pdf  
•Mensajes Presidenciales – Proyecto de Ley de Presupuesto General de la Nación 2015  
Segunda Parte

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Actually, expenditure by program is only presented for the investment budget en realidad los gastos por programa solo se presentan para el presupuesto de inversión
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN)

Comments: The information can be found in the In-year monthly report, chapter I. Budget execution of the fiscal year, section D. Execution Velocity. The accumulated expenditure of the present year is compared to the average observed during previous years (2002-2013). Likewise, reference is made to the best budget execution year as a goal to exceed every fiscal year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: No comparisons are made.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The In-Year reports make these comparisons with the previous year. The answer remains A.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Colombia

A. Score: 100
**GOVERNMENT REVIEWER**
*Opinion:* Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:**
- SUPPORT:
  - National General Budget Proposal 2015
    [http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Proyecto%20de%20Ley%20PGN.pdf](http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Proyecto%20de%20Ley%20PGN.pdf)
  - Presidential Message – National General Budget Proposal 2015

  Second part
  - Medium-Term Fiscal Framework 2014
  - Section 2.1.2 – page 76
  - Section 3.2.1 – page 138

**PEER REVIEWER**
*Opinion:* Yes, I agree with the score and have no comments to add.

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**072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

**Colombia**

A. 

**Score:** 100

**Sources:** [http://www.pte.gov.co/WebsitePTE/](http://www.pte.gov.co/WebsitePTE/)

**Comments:** The Economic Transparency website includes information on revenue but in an aggregated way for the following categories: current revenue (taxes, rates and fines); capital resources (country loans and use of its goods and assets); “estapublicos” revenue (revenue from public entities for the sale of goods and services); parafiscal revenue (contributions of teachers for social security); special funds (the government charges citizens a fee to provide a service that go to funds which are allocated for a specific expenditure), non-classified collections (values which have been deposited in bank accounts that have not been identified).
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Colombia

Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN/2014
http://www.pte.gov.co/WebsitePTE/

Comments: The Economic Transparency website includes information on updated revenue; however, it does not include any comparisons to the initial estimate for the period (according to the Enacted Budget) or to the same period of the previous year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Colombia

A.
Score: 100

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/creditoydeudapublicos/Deuda
**Comments:** The Ministry of Finance’s website posts information on debt tracking: Public Credit and National Treasury section, Debt Profile. Three reports are presented here: Profile of Total Gross Debt of the GNC as of April 30 2014 Historical Information of Gross Debt of the GNC Quarterly Follow-up Report of the Debt of the GNC.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:**
- Presidential Message – National General Budget Proposal 2015
  Section 5.2 – page 60
- Medium-Term Fiscal Framework 2014
  Sección 2.1.2 – page 76
  Sección 3.2.1 – page 138
- National General Budget Proposal 2015
  [http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Proyecto%20de%20Ley%20PGN.pdf](http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/ProyectoPGN/2015/Proyecto%20de%20Ley%20PGN.pdf)
  Sección 5.2 – p. 60
- Marco Fiscal de Mediano Plazo 2014
  Sección 2.1.2 – p. 76
  Sección 3.2.1 – p. 138
- Mensaje Presidencial – Proyecto de Ley de Presupuesto General de la Nación 2015
  Sección 5.2 – p. 60
- Marco Fiscal de Mediano Plazo 2014
  Sección 2.1.2 – p. 76
  Sección 3.2.1 – p. 138

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

**Colombia**

A.

**Score:** 100

**Sources:** [http://www.minhacienda.gov.co/HomeMinhacienda/creditoydeudapublicos/Deuda](http://www.minhacienda.gov.co/HomeMinhacienda/creditoydeudapublicos/Deuda)

**Comments:** The Ministry of Finance’s website posts information on debt tracking: Public Credit and National Treasury section, Debt Profile. Three follow-up reports are presented here: - GNC Total Gross Debt Profile as of April 30 2014 - GNC Gross Debt Historical Information - GNC Quarterly Follow-up Report of the Debt. These reports present information on: debt interest rates; debt amortization profile; and whether it is external or internal debt.
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: SUPPORT: •Investor Relations Colombia -Ministry of Finance and Public Credit
http://www.irc.gov.co/irc/es/infodeudapublica/infogeneral

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Debt tracking report of the National Government presents all the necessary data necessary to monitor the debt
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/creditoydeudapublicos/Deuda/Informe%20Trimestral%20de%20Seguimiento%20Deuda%20GNC%20201406.pdf, This report includes data on debt maturity, financing interests and financial context, as well as an analysis of the resource sources.

RESEARCHER'S RESPONSE

After reviewing the source of the ministry, we can see that it includes information on the composition of the current total outstanding debt. Therefore the rating is changed to A. Source: http://www.minhacienda.gov.co/portal/page/po;
http://www.irc.gov.co/irc/es/infodeudapublica/infogeneral

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN

Comments: A Mid-Year Review report is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: [http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN](http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN)

Comments: A Mid-Year Review report is not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Colombia

D.
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Colombia

D.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue
estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Colombia

D.
Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN

Comments: A Mid-Year Review report is not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Colombia

B.
Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN

Comments: A Mid-Year Review report is not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Colombia

Score: 0

Sources: http://www.minhacienda.gov.co/HomeMinhacienda/presupuestogeneraldelanacion/EjecucionEPGN

Comments: A Mid-Year Review report is not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Colombia

Score: 0
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Colombia

Score: 0

Sources: [http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+2013+%282%29.pdf?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf](http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION%20FINANCIERA%20Y%20DE%20RESULTADOS%20DEL%20NIVEL%20NACIONAL%202013%282%29.pdf?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf)

Comments: The Year-End report does not include information regarding the differences between the enacted and actual expenditure, including changes made during the fiscal year which were approved by the legislature. The report presents a comparative analysis between the National level consolidated expenditures for the 2013 fiscal year and 2012, by group of accounts, according to the representative order.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.
RESEARCHER’S RESPONSE

The 2013 Budget Execution Report presents the differences between budgeted and executed expenditure. However, and according to the formulation of the question, it is only possible to consider the information included in the Year-End Report, where this information is not included.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33

Sources: http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACI%C3%93N+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+2013+%282%29.pdf?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf

Comments: The information can be found in the Financial Situation and Results National Report chapter 3 Financial, Economic, Social and Environmental Situation in section 3.2.2.2 Expenditures. There is a comparative analysis between the National level consolidated expenditures for fiscal year 2013 and 2012, by group of accounts, according to the representative order.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Accumulated Budget Execution report presents the funds executed to date by each program.
086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: [Link to the National Report]

Comments: The information can be found in the Financial Situation and Results National Report chapter 3 Financial, Economic, Social and Environmental Situation in section 3.2.2.2 Expenditures. There is a comparative analysis between the National level consolidated expenditures for fiscal year 2013 and 2012, by group of accounts, according to the representative order.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: "Accumulated Budget Execution Report [Link to the Execution Report]

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Accumulated Budget Execution report presents the funds executed to date by each program.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Colombia

D. Score: 0


Comments: Information on revenue for 2013 and 2012 can be found in Chapter 3.2.2 Notes on the Financial, Economic, Social and Environmental Statement, in section 3.2.2.1 Revenue; however, there is no comparative information regarding the differences between the enacted levels (including changes made during the year approved by the legislature) and the actual result of revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Colombia

A. Score: 100


Comments: Chapter 3.2.2 Notes on the Financial, Economic, Social and Environmental Statement, in section 3.2.2.1 Revenue, presents disaggregated information by category.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The report does not include estimates.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Table 3-115 (Revenue from January 1 to December 31) provides information on the revenue for the fiscal year 2013, disaggregated according to the following categories: Fiscal revenue, Sale of goods, Other revenue, Sale of services, Administration of the general system of pensions, Transfers, Inter institutional operations, inflationary adjustment, Balance of reciprocal operations in revenue. In addition, Table 3-116 (Revenue from January 1 to December 31) presents revenue for the 2013 fiscal year, disaggregated by the following categories: Tax, Non tax, Contributions on payroll, Parafiscal revenue, Royalties, Reimbursements and discounts.

<table>
<thead>
<tr>
<th>089. Does the Year-End Report present individual sources of revenue?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.</td>
</tr>
<tr>
<td>B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.</td>
</tr>
<tr>
<td>C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.</td>
</tr>
<tr>
<td>D. No, the Year-End Report does not present individual sources of revenue.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Colombia

Score: 67

Sources: SITUACIÓN FINANCIERA Y DE RESULTADOS DEL NIVEL NACIONAL A 31 DE DICIEMBRE DE 2013
http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACI%C3%93N+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+2013+%282%29.pdf?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf

Comments: Chapter 3.2.2 Notes on the Financial, Economic, Social and Environmental Statement, in section 3.2.2.1 Revenue, presents disaggregated information by individual sources of revenue.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: The Year-End report does not include individual sources of revenue.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE
Information on revenue sources is presented in an aggregated way in terms of its broader categories such as Fiscal revenue, Sale of goods, Other revenue, Sale of services, Administration of the general system of pensions, Transfers, Inter institutional operations, inflationary adjustment, Balance of reciprocal operations in revenue.
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Colombia

C. Score: 33

Sources: SITUACIÓN FINANCIERA Y DE RESULTADOS DEL NIVEL NACIONAL A 31 DE DICIEMBRE DE 2013
http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACI%C3%93N+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+2013+%282%29.pdf?MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf

Comments: The Year-end report does not include an estimate of the difference between the original estimated borrowings and the government’s debt for the fiscal year and the actual result of that year. The tables on Page 113 show short and long term debt.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The differences mentioned in the document are between execution in 2012 and 2013. There is no mention of the differences between assumptions on which the budget and its execution were based.
A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Colombia

D. Score: 0

Sources: [Link to Sources]

Comments: The report presented by the country’s Supreme Audit Institution (CGN): National Level Financial Situation and Results as of December 31 2013, does not present the differences between the original macroeconomic forecast for the fiscal year and the actual result of that year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


Comment: The document does not include a macroeconomic analysis, the Medium-Term Fiscal Framework presents an analysis of the macroeconomic situation.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The report of the General Treasury Account, which must be a base document, does not explain the variations in the budget´s macroeconomic assumptions for 2013.

RESEARCHER’S RESPONSE

The cited documents are a part of the Executive's Budget Proposal and not the Year-End Report. The answer remains D.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: http://www.contaduria.gov.co/wps/portal/internetes/home/internet/productos/balance-general-y-otros-informes/balance-general/ut/pb1/04_Sj9CPykssy0xPLMnMz0vMafGjzOINzPyDTEPdQoMdg81cDTzDvML8zD3djC2MjIEKIkEKcAB

Comments: The report presented by the country’s Supreme Audit Institution (CGN): National Level Financial Situation and Results as of December 31 2013, does not present the differences between non-financial data estimates on entries and actual results. Comparative information is presented between 2013 and 2012.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Accumulated Budget Execution Report 2013"
Comment: No differences between non-financial data between originals and finals are presented. The presidential message that accompanies the budget project includes some goals for the project's year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The report of the General Treasury Account does not include information on variations in the budget’s non-financial assumptions.

RESEARCHER’S RESPONSE

The cited documents are part of the Executive's Budget Proposal and not the Year-End Report. The answer remains D.
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: http://www.contaduría.gov.co/wps/portal/internetes/home/internet/productos/balance-general-y-otros-informes/balance-general/ut/p/b1/04_Sj9CPykssy0xPLMnMz0vMAfGjz0INzPyDTETpDQoMdg81cDTzDrML8zD3djC2MjIEKikEKcAB

Comments: The report presented by the country’s Supreme Audit Institution (CGN): National Level Financial Situation and Results as of December 31 2013, does not present the differences between non-financial data estimated results and actual results.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: “Accumulated Budget Execution Report 2013”
Comment: No differences between non financial data on results between originals and finals are presented. The presidential message that accompanies the budget project includes some goals for the project's year. 

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The cited documents are part of the Executive's Budget Proposal and not the Year-End Report. The answer remains D.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?
A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: http://www.contaduria.gov.co/wps/wcm/connect/be532daf-b799-491b-9c51-8ef1309d89cf/SITUACION+FINANCIERA+Y+DE+RESULTADOS+DEL+NIVEL+NACIONAL+2013+%282%29.pdf?
MOD=AJPERES&CACHEID=be532daf-b799-491b-9c51-8ef1309d89cf

Comments: The report presented by the country’s Supreme Audit Institution (CGN): National Level Financial Situation and Results as of December 31 2013, does not present the differences between the enacted level of policies aimed at benefiting the poorest populations in the country and the actual result.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

http://wsp.presidencia.gov.co/Publicaciones/Documents/InformePresidente2014.pdf Comment: No differences are presented between the approved level of the funds allocated to policies and the actual result. However, in the report submitted to Congress, chapter 3 shows progress in the improvement of poverty indicators.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The cited documents are part of the Executive's Budget Proposal and not the Year-End Report. The answer remains D.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
**D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**E.** Not applicable/other (please comment).

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**Colombia**

**D.**

**Score:** 0

**Sources:** En el informe presentado por La Contaduría General de la Nación (CGN): SITUACIÓN FINANCIERA Y DE RESULTADOS DEL NIVEL NACIONAL A 31 DE DICIEMBRE DE 2013, no se presentan las diferencias entre las estimaciones originales de fondos extrapresupuestarios y el resultado real. Se presenta información comparativa entre los años 2013 y 2012.

**Comments:** The report presented by the country’s Supreme Audit Institution (CGN): National Level Financial Situation and Results as of December 31 2013, does not present the differences between original extra-budgetary funds estimates and the real result. Comparative information between 2013 and 2012 is provided.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Comment: No differences between non budgetary funds data is presented. However, article 81 of Law No. 1687 of 2013 requires entities that are not included in the National General Budget to keep an independent budget regardless of their legal status.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

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096. Is a financial statement included as part of the Year-End Report or released as a separate report?

(A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

(B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

(C. Not applicable/other (please comment).

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**Colombia**

**A.**

**Score:** 100

**Sources:** http://www.contaduria.gov.co/wps/wcm/connect/97b4d297-4d07-4970-96a6-90087a44a771/Estados+Contables+Consolidados+del+Nivel+Nacional+a+31+de+diciembre+de+2013+%281%29.pdf?
MOD=AJPERES&Estados%20financieros%202013 http://www.contaduria.gov.co/wps/wcm/connect/97b4d297-4d07-4970-96a6-90087a44a771/Estados+Contables+Consolidados+del+Nivel+Nacional+a+31+de+diciembre+de+2013+%281%29.pdf?
MOD=AJPERES&Estados%20financieros%202013

**Comments:** The report presented by the country’s Supreme Audit Institution (CGN): National Level Financial Situation and Results as of December 31 2013, includes in Chapter 1, National Level Consolidated financial statements the financial statement as part of the Year-End report. This Report is also presented individually with the title National Level Consolidated Financial Statements as of December 2013.
Government Reviewer

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Consolidated Financial Statements of the Public Sector as of December 2013"


Comment: The Nations Financial Statements are published as a separate report.

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Colombia

C.

Score: 33

Sources: http://www.contraloriagen.gov.co/web/guest/informesconstitucionales

Comments: The Supreme Audit’s Office presents four annual reports on the Nation's fiscal situation. These reports determine the levels of budget deficit, treasury and fiscal deficit, and the total debt result (Article 41 of Law No. 42 of 1993): 1. Government’s Financial Situation 2012: records the fiscal year’s non-financial public sector (SNPF in Spanish) deficit or surplus estimate. 2. Colombian Public Debt Situation 2012: it has three basic goals: (i) recording the debt; (ii) macroeconomic control of the debt by presenting total balances and their annual variation; and (iii) audit of the public debt and the guarantees granted by the Government to private entities. 3. Audit Report of the General Balance of the Nation 2012: audit conducted to the Consolidated General Balance, the Statement of Results of the Financial, Economic, Social and Environmental Activity, the Statement of Changes in Equity and its respective General and Specific Notes, aimed at determining whether such financial statements reasonably reflect and at what level of reasonability the economic and financial situation of the economic entity of the Nation (group of entities that, according to the General Accountant of the Nation, comprise the national level and which include, both the rights and the obligations of that group, as if it were a single entity for third parties). 4. Report on the General Budget Account and the Treasury for fiscal year 2012: examines the National General Budget (PGN) trends.

Government Reviewer

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "Financial Report 2014"


“Audit to the General Balance Report 2014”
Comment: It presents a financial report and an audit report for the fiscal year

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree. There is no report on the compliance evaluation. We changed it to C.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Colombia

Score: 100

Sources: http://192.168.22.21:8080/documents/10136/180089328/Cuenta+General+del+Presupuesto+y+del+Tesoro+2012/316a638f-d373-416d-a71c-3fffa3463f07

Comments: The General Budget and Treasury Account Report for fiscal year 2012 examines the National General Budget (PGN) trends.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Comment: The Comptroller’s Office conducts oversees only the Government’s resources, therefore it does not monitor extra-budgetary amounts, understood as money from individuals, unless these are considered public due to their purposes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The resources under the Comptroller’s Office were audited.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Colombia

B.

Score: 67


Comments: The reports Government Finances Situation 2012 and General Budget Account and Treasury Report for the 2012 fiscal year, present aggregated information on special funds. The National General Budget includes extra-budgetary funds as Special Funds.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: Comment: The Comptroller’s Office only oversees the Government’s resources, therefore it does not monitor extra-budgetary resources, understood as money from individuals, unless these are considered public due to their purposes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The PGN considers extrabudgetary funds in Table 7. Special Funds’ Estimated behaviour 2013-2014. In this table, information on special funds is provided in an aggregated way. The score has changed to B.

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100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Colombia

B.

Score: 0

Comments: The related reports do not include an executive summary.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: "Audit to the General Balance Report 2014"
Comment: The report includes a presentation including a description of the document's content.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The description made at the beginning of the document is not intended to make the document more friendly for the media and the general public. That is why the rating should remain as "B."

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

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).

Colombia

D. 
Score: 0


Comments: The Executive did not prepare any report on the steps adopted to apply the audit's recommendations.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Comment: Working sessions are held inside entities, but these are of institutional knowledge and are not publicly known.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Colombia

D. Score: 0

Sources: [http://www.contraloriagen.gov.co/web/guest/informesconstitucionales](http://www.contraloriagen.gov.co/web/guest/informesconstitucionales)

Comments: The Executive nor the Superior Audit Institution have produced a report which records the actions undertaken by the Executive to address the audits recommendations.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Audit Report does not mention the steps taken by the Executive to address its findings.

IBP COMMENT

The documents that the government cites are from the SAI. IBP has decided to change the answer to B.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?
A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources:
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/PublicacionesPpto/Manuales/Proceso%20Presupuestal.pdf

Comments: The third and fourth constitutional committees of the Congress and the Senate comprise the economic affairs commissions. They are responsible for studying and approving the budget proposal in its first discussion (Article 4 Law NO. 3 of 1992), in joint session and separate vote.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment: Congress can count on the Legislative Work Units to conduct the corresponding analysis.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Colombia
Score: 100

Sources: 
Oficio Entrega Anteproyecto 2014

Comments: The Ministry of Finance is responsible for submitting the Executive’s Budget Proposal to the Congress of the Republic during the first week of April every year. The 568 Decree of 1996 states that the draft shall be submitted to Congress and that their observations shall be included in the government’s final proposal (articles 13 and 15). According to the Budget’s Organic Statute (decree 111/96), the Congress’ economic and plenary committees have a set schedule which includes the discussions of the proposal presented by the Executive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment: While the legal framework requires that the Executive present the annual revenue and expenditure budget proposal during the first week of April (Article 51 of Decree 111 of 1996), the discussions start with the submission of the Executive’s Budget Proposal to Congress on July 20.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Congress of the Republic has the sole power when it comes to defining the amount of the budget. Every other change cannot be introduced without the approval of the Executive. The budget discussion in Congress practically ends up approving the design presented by the Executive.

RESEARCHER’S RESPONSE

The Congress of the Republic has the power only to decide on the final amount of the expenditure budget. However, previously, during the first week of April, the DGPPN (General Director of the National Public Budget) submits a copy of the budget proposal to Congress; also, before June 15, the National Government, via the Ministry of Finance and Public Credit, presents the MTFF before the economic committees of the Senate of the Republic and the House of Representatives, which must be studied and discussed as a priority during the fist discussion of the Annual Budget Law. Considering that the Legislature discusses the budgetary policy before the presentation of the Executive's Budget Proposal, but it does not approve the recommendations of the budget, the answer is B. Source: About the programming, study and approval of the budget, page 27 http://www.minhacienda.gov.co/portal/page/p

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
Comments: The Executive does not consult the Legislature during the formulation of its budget proposals. The Government presents the project to the Congress for its approval. If it is not enacted, then the Congress returns it with remarks so that a new version can be drafted and then it is submitted once again to Congress.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Executive holds consultations with legislators.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
According to Module 2. General aspects of the stages of the budgetary process of the bodies that comprise the National General Budget, the budget cycle starts in the second fortnight of February and it is only during the first week of April that the PGN proposal is sent to congress. If consultations are held with some legislators, it is not stated in the Budget Process.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Colombia
A.
Score: 100

Sources: Decreto 111 del 15 de enero de 1996, Por el cual se compilan la Ley 38 de 1989, la Ley 179 de 1994 y la Ley 225 de 1995 que conforman el Estatuto Orgánico del Presupuesto.
Comments: The 111 Decree of 1996 includes “Article 52. Presentation of the National General Budget Proposal. The National Government shall submit the National General Budget Proposal for consideration via the Ministry of Finance within the first ten days of each legislature. This proposal shall include the Revenue, Expenditures and Fiscal Result Proposal (Law 38/39, article 36. Law 179/94, article 25). Congress takes possession on July 20th, meaning that according to the 111 Decree of 1996, the Executive's Budget Proposal is submitted to the Legislature five months before the beginning of the budget year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment: This is in accordance with article 346 of the Political Constitution. The government presents the budget proposal within the first ten days of each legislature, starting July 20 every year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100


Comments: The 111 Decree dated January 15, 1996 states: “Article 59. Timeline for issuing the budget. If Congress does not issue the National General Budget before midnight on October 20 of the corresponding year, the Government’s proposal shall be the one implemented, including the modifications enacted in the first discussion (Law 38/89, article 43, Law 179/94, article 29). This means that the time limit to enact the budget proposal, including the conciliated proposal, if this procedure is required, is before midnight on October 20, that is to say 2 months before the beginning of the budget year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment: According to article 349 of the Political Constitution, the budget shall be enacted by Congress, and Congress shall issue the general revenue budget and appropriations law during the first three months of each legislature.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Colombia

Score: 33

Sources: DECRETO 111 DE 1996, Por el cual se compilan la Ley 38 de 1989, la Ley 179 de 1994 y la Ley 225 de 1995 que conforman el Estatuto Orgánico del Presupuesto.


Comments: "The 111 Decree of 1996 mentions: “Article 62. Prohibition of increasing the budget´s estimates by the Senate and Congress. The estimates of the Revenue and Capital Resources Budget submitted by the Government in accordance to this statute, shall not be increased by the Senate and the House of Representative´s constitutional committees nor by the chambers, without the Government´s prior approval, stated in a message signed by the Ministry of Finance (Law 38/89, article 46, Law 179/94, article 55, paragraph 20). The modifications that Congress can make to the National General Budget Proposal submitted by the Government are limited to what the following articles state: The 111 Decree of 1996: Article 63. Powers to eliminate or reduce budget items. Congress can eliminate or reduce expenditure items proposed by the Government, except those required for public debt service, all of the government´s contractual obligations, comprehensive attention of the ordinary services of government, obligations authorised in the Annual Investments Operating Plan, and the plans and programs stated on article 150 (3) of the Constitution (Law 38/89, article 48, Law 179/94 article 55 paragraph 1)."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment: Taking into consideration articles 349 and 351 of the Political Constitution, Congress shall not increase any expenditure budget items or include any new item, except when authorised in writing by the corresponding minister.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: DECRETO 111 DE 1996, Por el cual se compilan la Ley 38 de 1989, la Ley 179 de 1994 y la Ley 225 de 1995 que conforman el Estatuto Orgánico del Presupuesto.

Comments: The Law regulates this procedure in article 80: The 111 Decree of 1996, Article 80. Draft bills on additional transfers and credits. The National Government shall submit to the National Congress, draft bills on transfers and credits additional to the budget, when it is essential to increase the amount of initially enacted appropriations or appropriations which were not included in the budget as operating expenditure, public debt service and investment (Law 38/89 article 66; Law 179/94 article 55 paragraphs 13 and 17).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Comment: Distributions and allocations (...) shall fully comply the amount and destination of the expenditure enacted by the Congress of the Republic and detailed in the Liquidation Decree,” Ruling of the Constitutional Court C-006-12, therefore any modification between administrative units (budget sections, in the Colombian case) shall be approved by the Congress of the Republic pursuant to article 80 of Decree 111 of 1996.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

We agree. We changed the answer to A.
The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

Not applicable/other (please comment).

Colombia

Score: 100

Sources: DECRETO 111 DE 1996, Por el cual se compilan la Ley 38 de 1989, la Ley 179 de 1994 y la Ley 225 de 1995 que conforman el Estatuto Orgánico del Presupuesto.

Comments: The Law regulates this procedure on article 80: The 111 Decree of 1996, Article 80. Draft bills on additional transfers and credits. The National Government shall submit to the National Congress, draft bills on transfers and credits additional to the budget, when it is essential to increase the amount of initially enacted appropriations or appropriations which were not included in the budget as operating expenditure, public debt service and investment (Law 38/89 article 66; Law 179/94 article 55 paragraphs 13 and 17). The legislation on additional transfers and credits to the budget is still in force.

Government Reviewer
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: It is possible to make modifications to the liquidations decree provided the total amounts enacted by Congress are not exceeded. This operation is conducted through a resolution issued by the head of the corresponding body.

Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.

Researcher’s Response
The answer does not change.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Comments: This is regulated in the following article: The 111 DECREE of 1996, Article 22. The Nation’s Surplus Resources Fund. When, due to extraordinary circumstances the Nation receives revenue that may cause a macroeconomic imbalance, the National Government must be able to appropriate resources that will guarantee a normal evolution of the economy and use the surplus to constitute and capitalize a Nation’s Surplus Resource Fund. The government shall be able to transfer the resources to a National General Budget Fund which shall be depleted at the economy's absorption rate, within a period of eight years from the moment these resources are used for the first time. This transfer shall be incorporated as current revenue of the Nation. PARAGRAPH. The government shall submit the financial expenditure based on this revenue to Congress for its approval (Law 179/94, article 15). When the surplus is derived from national public establishments and industrial and commercial state companies and mixed economy corporations article 85 states: “Regarding financial surplus distributed by the Conpes to the Nation, the Government shall be able to incorporate in the budget an amount which shall not exceed 1% of the budget in force... When the surplus distributed by the Conpes to the Nation exceeds 1% of the budget in force, its incorporation shall be done by the law of the Republic (Law 179/94 article 21, Law 225/95, article 21).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment: According to article 345 of the Political Constitution of Colombia, public expenditure cannot be made if the Congress has not approved it.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Comments: The last supplemental budget in Colombia was enacted in 2004.
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Support: DECREED 111, 1996 http://www.mininterior.gov.co/sites/default/files/decreto_111_de_1996.pdf Comment: Articles 79 to 81 of the 111 Decree of 1996, which compiles the regulations that comprise the Budget’s Organic Statute, stipulates that when during the execution of the National General Budget it were essential to increase the amount of appropriations to complement insufficient appropriations, expand existing services or establish new ones authorized by law, additional credits can be opened by Congress or the Government, pursuant to the provisions stated in the following articles. The National Government shall submit to the National Congress draft bills on transfers and credits additional to the budget when it is essential to increase the amount of initially enacted appropriations or appropriations which were not included in the budget as operating expenditure, public debt service and investment. Congress nor Government shall open credits additional to the budget without a respective law or decree stating clearly and accurately the resource that shall be used to open the credit and that increases the revenue and capital resources budget, unless credits are opened through counterclaims to the appropriations law.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The last supplemental budget was enacted in 2004, therefore, the question doesn't apply.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100


Comments: The 111 Decree of 1996: ARTICLE 80. Draft bills on additional transfers and credits states that the "The National Government shall submit to the National Congress, draft bills on transfers and credits additional to the budget, when it is essential to increase the amount of initially enacted appropriations or appropriations not included in the budget as operating expenditure, public debt service and investment (Law 38/89 article 66; Law 179/94 article 55 paragraphs 13 and 17).
Government Reviewer
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Support: DECREE 111, 1996 http://www.mininterior.gov.co/sites/default/files/decreto_111_de_1996.pdf Comment: Articles 79 to 81 of the 111 Decree of 1996, which compiles the regulations that comprise the Budget’s Organic Statute, stipulates that when during the execution of the National General Budget it were essential to increase the amount of appropriations, to complement insufficient appropriations, expand existing services or establish new ones authorized by law, additional credits can be opened by Congress or the Government, pursuant to the provisions stated in the following articles. The National Government shall submit to the National Congress draft bills on transfers and credits additional to the budget when it is essential to increase the amount of initially enacted appropriations or appropriations which were not included in the budget as operating expenditure, public debt service and investment. Congress nor the Government shall open credits additional to the budget, without a respective law or decree stating clearly and accurately the resource that shall be used to open the credit and that increases the revenue and capital resources budget, unless credits are opened through counterclaims to the appropriations law.

Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Colombia
D.
Score: 0


Comments: No public hearings were held by the Congress of the Republic to review and analyze audit reports in detail.

Government Reviewer
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: http://www.contraloriagen.gov.co/web/guest/que-es-la-cgr The CGR actively involves citizens in the public management oversight process and provides technical support to the Congress of the Republic for political control and the development of the legislative function. Comment: Yes, the economic committees of Congress hold public hearings to review and analyse the audit reports of the Nations General Comptroller.

Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.

Researcher’s Response
These hearings are not mandatory (Law of 1998, Article 33, Chapter VIII on Democratization and Public Management Control) states that the Administration can organize public hearings in which aspects of public policy and program formulation, execution and evaluation aspects will be discussed, particularly when rights or collective interests can be affected. [http://www.4-72.com.co/files/Audiencias%20P%C3%BAblicas%20DAFP.pdf](http://www.4-72.com.co/files/Audiencias%20P%C3%BAblicas%20DAFP.pdf) y no hemos encontrado evidencia de que se hayan realizado.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: Ley 42 de 1993, Sobre la organización del sistema de control fiscal financiero y los organismos que lo ejercen [http://www.contraloriagen.gov.co/documents/10136/29244829/Ley+42+de+1993.pdf/7f2db300-19d5-4240-b81d-7d1791abb781](http://www.contraloriagen.gov.co/documents/10136/29244829/Ley+42+de+1993.pdf/7f2db300-19d5-4240-b81d-7d1791abb781)

Comments: The General Comptroller of the Republic is responsible for the fiscal oversight of the budget’s execution, and it has the discretion by law to decide what audits to conduct, as seen in Law 42 of 1993, Regarding the organization of the financial and fiscal control and the bodies in charge of it.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: [http://www.contraloriagen.gov.co/web/guest/que-es-la-cgr](http://www.contraloriagen.gov.co/web/guest/que-es-la-cgr) Comment: The EFS, that is the General Comptroller of the Republic has full discretion to decide what audits to conduct, in accordance with the functions assigned by the Political Constitution.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide ongoing, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Colombia

B.

Score: 67

Sources: GUÍA DE AUDITORÍA DE LA CONTRALORÍA GENERAL DE LA REPÚBLICA AJUSTADA EN EL CONTEXTO SICA

Comments: The General Comptroller of the Republic in its General Comptroller Audit Guide Adjusted in the SICA Context, includes a chapter called “Quality, Oversight and Measurement Plan,” that is consistent with the Integrated System for Audit control – (Sistema Integrado para el Control de Auditorías – SICA). The SICA is an information system that supports fiscal surveillance and control which are the General Comptroller’s responsibility. However, there is no evidence of annual revisions of a sample of audits or the publication of findings of these reviews.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Citation: General Audit Plan: http://www.contraloriagen.gov.co/web/guest/plan-general-de-auditoria-pga Comment: Yes, the EFS has established a quality assurance system; it also reviews a sample of the audits every year and publishes the findings of these revisions.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The reports prepared by the Comptroller describe the processes developed within the SICA, but the results of the conducted control audits are not presented consistently. That is why the rating should remain as B.

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

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).

Colombia

A.

Score: 100
118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Colombia

A. Score: 100

Sources: DECRETO 111 DE 1996, Por el cual se compilan la Ley 38 de 1989, la Ley 179 de 1994 y la Ley 225 de 1995 que conforman el Estatuto Orgánico del Presupuesto.

Comments: The General Comptroller’s Budget included in the PGN, as shown in the 111 Decree of 1996, Article 11. Parts of the National General Budget, section b, stating that the Expenditure Budget or Appropriations Law shall include the appropriations for the General Comptroller of the Republic, among others.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Colombia

Score: 67


Comments: In the Ministry of Finance’s website there is a Glossary and a tab on Frequently Asked Questions on the Budget; however, it does not include a complete glossary that contains all the definitions organized and detailed of the budget terms used.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Budget Liquidation Decree 2015: Decree: [http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Decreto%202710%20de%2026%20Diciembre%202014](http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/DecretoPGN/Tab/Decreto%202710%20de%2026%20Diciembre%202014) Comment: The Executive includes clear definitions within the liquidation decree of the budget every year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The preparation of the glossary requires a certain degree of knowledge in terms of the terminology used that cannot be expected from the general public. Without doubt, great progress has been made in the effort to make the budget process publicly available, but we consider that it is not possible to select an “A” for this element.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Colombia

D. Score: 0

Sources: Aspectos Generales del Proceso Presupuestal Colombiano
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/PublicacionesPpto/Manuales/Proceso%20Presupuestal.pdf

Comments: There are no standards to guarantee citizens engagement during the budget process.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Yes, there is a legal framework, or a formal procedure obligation which requires the Executive to engage with the public during both the formulation and the execution of the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Citizens engagement is no a legal requirement. See General Aspects of the Colombian Budget Process.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
D. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: Aspectos Generales del Proceso Presupuestal Colombiano
http://www.minhacienda.gov.co/portal/page/portal/HomeMinhacienda/presupuestogeneraldelanacion/PublicacionesPpto/Ma
nuales/Proceso%20Presupuestal.pdf

Comments: There are no standards to guarantee citizens engagement during the budget process.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: “National General Budget Proposal 2015

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: Ejecución y modificaciones PGN
Comments: The Executive provides information to the public on the execution of the PGN in monthly reports posted on the Ministry of Finance’s website and in the Economic Transparency website, but it does not participate with the public during the budget process.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Executive provides sufficient information (including what it hopes to accomplish from citizen engagement processes) before engaging.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
Citizens engagement is not regulated in the budget execution process. That is why participation spaces are not guaranteed and they largely depend on the people involved in each case.

123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.

E. Not applicable/other (please comment).

Colombia

Score: 33


Comments: There are no standards that require the Executive to establish mechanisms to identify the public’s opinion regarding budgetary priorities. Law 489 of 1996, article 32, states: “Democratization of Public Administration. All entities and bodies of the Public Administration are required to perform their duties in accordance to the principles of participatory democracy and democratization of the public administration. However, the website of the Ministry of Finance does not include any public hearing specially aimed at identifying the opinion of the public on budget priorities.”
124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

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<tr>
<td>A.</td>
<td>Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.</td>
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<td>B.</td>
<td>Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.</td>
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<td>C.</td>
<td>Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.</td>
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<td>D.</td>
<td>No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.</td>
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<tr>
<td>E.</td>
<td>Not applicable/other (please comment).</td>
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Colombia

D.

Score: 0


Comments: There are no standards that require the Executive to establish mechanisms to identify the opinion of the public regarding the budget execution. Law 489 of 1996, article 32, states: “Democratization of Public Administration. All entities and bodies of the Public Administration are required to perform their duties in accordance to the principles of participatory democracy and democratization of the public administration. However, the Ministry of Finance’s website does not include any public hearing specially aimed at identifying the opinion of the public on the budget execution.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: No, the Executive has not established mechanisms to identify the opinion of the public regarding budget execution.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: Aspectos Generales del Proceso Presupuestal Colombiano

Comments: There are no mechanisms to collect input from the public with the purpose of developing budget plans and improving budget execution.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: No, the Executive does not publish reports on the input it received from the public nor does it make comments on how that input was used.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but
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).

**Colombia**

**A.**

**Score:** 100

**Sources:** [http://www.senado.gov.co/component/search/?searchword=audiencias+publicas&ordering=&searchphrase=all](http://www.senado.gov.co/component/search/?searchword=audiencias+publicas&ordering=&searchphrase=all)

**Comments:** Public hearings are held in Congress with representatives of the Executive, but there is no evidence of public engagement.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** "Law 819 of 2003. [http://www.alcaldia bogota.gov.co/sisjur/normas/Norma1.jsp?i=13712](http://www.alcaldia bogota.gov.co/sisjur/normas/Norma1.jsp?i=13712) Comment: Yes, the Medium-Term Fiscal Framework is submitted to the Congress of the Republic every year

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

Congressional hearings are broadcasted and members of the general public can attend. We changed the answer to A.

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127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

**A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

**B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

**C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

**D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

**E.** Not applicable/other (please comment).

**Colombia**

**B.**

**Score:** 67

**Sources:** [http://www.senado.gov.co/](http://www.senado.gov.co/)
Public hearings are held with representatives of the Executive, however, not all administrative units participate in them. These hearings have a low impact on budget decisions.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** Yes, public hearings are conducted on the budgets of a wide range of administrative units where testimony from citizens is heard.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

We agree and changed the answer to B.

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128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

**A.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

**B.** Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

**C.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

**D.** No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

**E.** Not applicable/other (please comment).

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**Colombia**

**Score:** 67

**Sources:** [http://www.senado.gov.co/](http://www.senado.gov.co/)

**Comments:** The public can participate in public hearings.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** Yes, public hearings are conducted on the budgets of some administrative units where the opinion of the public is heard.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

Hearings are broadcasted on the institutional channel and the answer has been changed to B.
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Colombia

D.

Score: 0

Sources: Aspectos Generales del Proceso Presupuestal Colombiano

Comments: “No evidence was found that during public hearings the Legislature releases budget reports to the public. In the previous survey, it was proposed that “Gazettes were presented as Congressional reports. These gazettes are executive summaries that include detailed information.” However, when conducting this consultation again, there was no evidence on public hearings. Also, we looked for information in the Library of Congress; however, it was not possible to obtain information on public hearings where budget release reports are presented to the public. The situation related to the previous survey is similar, since there is no easily accessible information on this matter to the public.”

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: “Citation Congress Gazette. Comment: Congressional economic committees present reports including the testimonies of the attendants to budget public hearings.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Actually, gazettes only include information on discussions provided by the Legislature. During the budget approval process the public is not invited to participate. While in practice legislators, according to theirs interests, hold panels, discussions and hearings, not standardized in the Gazettes, but advertised and broadcasted to the public via institutional channels, some of them address issues regarding the budget.

RESEARCHER’S RESPONSE

This presentation of the public hearings’ report is the standard; however, we have not found reports on this matter in the Congress’ Gazette.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Colombia

A.

Score: 100

Sources: http://www.contraloriagen.gov.co/web/guest/participacion-ciudadana

Comments: The General Comptroller’s website has a module to facilitate citizen engagement, which is aimed to obtain the public’s concerns and having access to information. The module also highlights the importance of the link to Oversight Support Network.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Yes, the population can report to the General Comptroller of the Republic on anything related to agencies, programs or projects that should be audited.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Comptroller has a division which is responsible for the promotion, regulation and development of citizens oversight. Its action are not only via the website, it includes a large number of training and support activities.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

**Colombia**

A. Score: 100


**Comments**: In the Citizen Guide for Participatory Fiscal Control, the Comptroller states "Engaging with civil society organizations. This strategy focuses on linking formally constituted civil society organization representatives to the public policies auditing and evaluation processes conducted by the General Comptroller of the Republic, with the purpose of sharing the knowledge they have on policy, entity, program or resources, making their contributions in the spaces defined to that end."

**GOVERNMENT REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: b.

**Comments**: Yes, the EFS held formal mechanisms for public participation through which the public is able to participate in audit investigations; and although these mechanisms are accessible, they are not used by the majority of the public.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

We agree. Citizen engagement is low, but there is some.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

**Colombia**

A. Score: 100

The Comptroller has established some participatory fiscal control strategies, which are to provide information, training and organization to citizens based on what is established by the Constitution and the law that authorizes fiscal control bodies to engage with the community. The 267 Decree of 2000 creates the Delegated Comptroller for Citizens Participation of the CGR, which aims to strengthen citizens engagement in fiscal control and surveillance. This entity implements its actions through two operating directorates: the Directorate of Citizen Service and the Directorate of Citizen Control Promotion and Development.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
**Comments:** [http://www.contraloriagen.gov.co/web/guest/que-es-la-cgr](http://www.contraloriagen.gov.co/web/guest/que-es-la-cgr) [http://www.contraloriagen.gov.co/web/rendicion-de-cuentas/]

The CGR actively involves citizens in the control of the public management and provides technical support to the Congress of the Republic for political control and the development of the legislative function.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

**Colombia**

**Score:** 100

**Sources:** Participacion Ciudadana balance de gestión [http://www.contraloriagen.gov.co/web/guest/participacion-ciudadana-balance-de-gestion](http://www.contraloriagen.gov.co/web/guest/participacion-ciudadana-balance-de-gestion)

**Comments:** Citizen Participation management reports includes information on the inputs provided by citizens to the Comptroller. In addition, the report also includes the results of the customer satisfaction survey which is conducted when a request is made to the Entity either personally or by telephone.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
**Comments:** [Accountability 2014. General Comptroller of the Republic.](http://www.contraloriagen.gov.co/web/rendicion-de-cuentas/)

Comment: Yes. The General Comptroller provides information on how it uses citizens’ contributions.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.