Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**How has the OBI score for Colombia changed over time?**

<table>
<thead>
<tr>
<th>Year</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
<th>In-Year Reports</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>Extensive</td>
<td>Substantial</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant or None</td>
<td>57</td>
<td>61</td>
<td>58</td>
</tr>
<tr>
<td>2008</td>
<td>Extensive</td>
<td>Substantial</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant or None</td>
<td>61</td>
<td>61</td>
<td>57</td>
</tr>
<tr>
<td>2010</td>
<td>Extensive</td>
<td>Substantial</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant or None</td>
<td>58</td>
<td>61</td>
<td>57</td>
</tr>
<tr>
<td>2012</td>
<td>Extensive</td>
<td>Substantial</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant or None</td>
<td>57</td>
<td>61</td>
<td>57</td>
</tr>
<tr>
<td>2015</td>
<td>Extensive</td>
<td>Substantial</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant or None</td>
<td>50</td>
<td>61</td>
<td>57</td>
</tr>
<tr>
<td>2017</td>
<td>Extensive</td>
<td>Substantial</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant or None</td>
<td>50</td>
<td>61</td>
<td>50</td>
</tr>
</tbody>
</table>

Colombia’s score of 50 out of 100 is moderately higher than the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Colombia’s score of 50 on the 2017 Open Budget Index is lower than its score in 2015.

Moreover, Colombia has been inconsistent in which documents are made publicly available in a given year.

Since 2015, Colombia has decreased the availability of budget information by:

- Failing to publish the Citizens Budget online in a timely manner.
- Reducing the information provided in the In-Year Reports.

Moreover, Colombia has failed to make progress in the following ways:

- Producing a Mid-Year Review but failing to make it publicly available.
- Publishing a Pre-Budget Statement and Year-End Report that only contain minimal budget information.

How does public participation in Colombia compare to other countries in the region?

Colombia’s score of 15 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is higher than the global average score of 12.

To what extent do different institutions in Colombia provide opportunities for public participation?

<table>
<thead>
<tr>
<th>Institution</th>
<th>Few</th>
<th>Limited</th>
<th>Adequate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislature</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supreme Audit Institution</td>
<td>67</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Colombia provide budget oversight?

The legislature provides **limited** oversight during the budget cycle. This score reflects that the legislature provides adequate oversight during the planning stage of the budget cycle but weak oversight during the implementation stage of the budget cycle. The main barriers to effective legislative oversight are:

- While a legislative committee does examine in-year budget implementation, it does not publish reports with recommendations online.
- In practice, as the budget is implemented, the legislature is not consulted prior to the government spending unanticipated revenue or reducing spending due to revenue shortfalls.
- A legislative committee does not examine or publish reports on the Audit Report online.

To what extent does the Supreme Audit Institution in Colombia provide budget oversight?

The supreme audit institution provides **adequate** budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- Moreover, the head of the institution is appointed by the legislature and cannot be removed without legislative approval, which bolsters its independence.
- Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate, but its audit processes are not reviewed by an independent agency.

**Oversight by an Independent Fiscal Institution**

Colombia’s independent fiscal institution (IFI) is called the Comité Consultivo para la Regla Fiscal. Its independence is set in law, and it reports to the executive. It publishes its own fiscal forecasts.

While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils. For more information, see Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” OECD Journal on Budgeting, March 2016 (special issue), pp. 9-24.

**RECOMMENDATIONS**

- Publish in a timely manner a Citizens Budget online.
- Increase the information provided in the Executive’s Budget Proposal, providing more detail on budget performance measures, linking the budget more closely to policy, and providing more information on the macroeconomic forecast and its potential effect on the budget.

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**How can Colombia improve transparency?**

Colombia should prioritize the following actions to improve budget transparency:

- Publish a Mid-Year Review online.
Research to complete this country’s Open Budget Survey was undertaken by:

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Further Information
Visit openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire