Country Questionnaire: Colombia

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:**
FY 2023

**Source:**
Ante proyecto Presupuesto General de la Nación 2023
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191087%2F2%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
Opinion: Agree
Comments: ESTE ES EL DOCUMENTO BASE PARA LA ELABORACIÓN DE LA PROGRAMACIÓN PRESUPUESTAL 2023

**Government Reviewer**
Opinion: Agree

**IBP Comment**
IBP agradece y toma nota del comentario del revisor.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive’s Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive’s Budget Proposal is submitted to the legislature for consideration, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the PBS.

**Answer:**
a. 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

**Source:**
En el siguiente enlace se puede verificar la fecha de publicación del documento:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/anteproyecto2023

**Comment:**
### PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

<table>
<thead>
<tr>
<th>Answer: 7/4/2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Source:</strong> En el siguiente enlace podemos verificar la fecha de publicación y radicación del anteproyecto de presupuesto para el año 2023: <a href="https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/anteproyecto2023">https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/anteproyecto2023</a></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
</tr>
</tbody>
</table>

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### PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question “n/a.”*

<table>
<thead>
<tr>
<th>Answer: Si bien en la página del Ministerio se señala la fecha, se corroboró con la herramienta de propiedades de la plataforma Adobe</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Source:</strong> Consulta de Wayback Machine confirma disponibilidad el 06/06/2022</td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
</tr>
</tbody>
</table>

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**Peer Reviewer**
- **Opinion:** Agree

**Government Reviewer**
- **Opinion:** Agree
CLARAMENTE REGLAMENTADOS POR LA LEY, POR CUANTO LA FECHA DE PUBLICACIÓN DIFIERE DE SU FECHA REAL DE DISPONIBILIDAD PARA EL PÚBLICO.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Se nota que la página del Ministerio se señala la fecha 07/04/22 y se corroboró mediante consulta de Wayback Machine confirma disponibilidad el 06/06/2022. Y esta última fecha confirma que estuvo disponible por lo menos con cuatro meses de anticipación al año presupuestario, y con por lo menos un mes antes de que el Proyecto de presupuesto del ejecutivo ingrese en la legislatura (29/7/2022).

---

**PBS-4. If the PBS is published, what is the URL or weblink of the PBS?**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

**Answer:**


**Source:**

Link de fuente:


**Comment:**

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**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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**PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: [http://opendatahandbook.org/glossary/en/terms/machine-readable/](http://opendatahandbook.org/glossary/en/terms/machine-readable/)

Option “d” applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

El documento se encuentra en PDF. El link es el siguiente: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191087%2F%2FdcPrimaryFile&revision=latestreleased

**Comment:**
PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)
Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.
Option “d” applies if the document is not produced at all.
Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

**Answer:**
e. Not applicable (the document is publicly available)

**Source:**
El link del documento es: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191087%2F%2FrdcPrimaryFile&revision=latestreleased

**Comment:**

---

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option “a, “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”*

**Answer:**
n/a

**Source:**

**Comment:**
PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

If the document is not produced at all, researchers should mark this question "n/a."

**Answer:**
Anteproyecto del Presupuesto General de la Nación 2023

**Source:**
Link del documento: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191087%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-8. Is there a "citizens version” of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/

**Answer:**

b. No

**Source:**
No hay una versión oficial del anteproyecto de presupuesto general de la nación para el 2023 en la página web principal del Ministerio de Hacienda y Crédito Público. No obstante, hay una versión interactiva que presenta los datos en el portal de transparencia económica, del anteproyecto, proyecto y el presupuesto aprobado, pero no se publicó dentro de los plazos establecidos por la Metodología de la OBS.

Link de la página de portal de transparencia económica: https://www.pte.gov.co/Presup-ciudadano

**Comment:**


Dado que el presupuesto ciudadano del Anteproyecto no se publicó dentro de los plazos establecidos por la Metodología de la OBS (al menos un mes antes de que se presente el Proyecto de Presupuesto del Ejecutivo a la legislatura para su consideración) el documento no se considera disponible al público. Si bien en el Portal de Transparencia Económica aparece una versión ciudadana dedicada al Anteproyecto, dado que el documento no se publicó dentro de los plazos establecidos por la Metodología de la OBS, el documento no se considera disponible al público. Para fines de consistencia metodológica y a través de países se mantiene la respuesta actual "B".

**EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”*

**Answer:**
FY 2023

**Source:**
Link de documentos con las fechas de creación:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

**Comment:**

**EBP-1b. When is the EBP submitted to the legislature for consideration?**

*Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**
29/7/2022

**Source:**

**Comment:**
EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the EBP.

The OBS definition of an Executive’s Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive’s Budget Proposal as “Not Produced,” in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget; or
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:
a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:
El proyecto del presupuesto general de la nación fue publicado el 29 de julio de 2022.
Se puede verificar en el siguiente link:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.
Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:**
17/8/2022

**Source:**
Link de documentos con las fechas:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

**Comment:**
Wayback Machine presenta que la fecha de captura de disponibilidad de la información fue 17/8/22. La fecha indicada en la página web del Ministerio es 29/7/22.

**Peer Reviewer**
**Opinion:** Agree
**Comments:** DE ACUERDO, SIN EMBARGO HAY QUE SEÑALAR QUE LA PUBLICACIÓN DEL PROYECTO DE PRESUPUESTO SE HACE INICIALMENTE EN LA GACETA OFICIAL, DOCUMENTO QUE CERTIFICA LA PUBLICIDAD DEL PROYECTO DE LEY, EN ESTE CASO EL PROYECTO SE PUBLICÓ EL 29/7/22 EN LA GACETA 915, SI SE TIENE EN CUENTA SU DISPONIBILIDAD WEB EN LA PÁGINA DEL MINHACIENDA LA FECHA ES CORRECTA.

**Government Reviewer**
**Opinion:** Agree

**IBP Comment**
Se toma nota y agradece el comentario del revisor. Se considera la información consultada en Wayback Machine. Wayback Machine presenta que la fecha de captura de disponibilidad de la información fue 17/8/22.

**EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.**

If the document is not published at all, researchers should mark this question “n/a.”

**Answer:**
En la página se señala una fecha que fue corroborada con la plataforma de Wayback Machine.

**Source:**
Link del EBP:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
**Opinion:** Agree
**EBP-4. If the EBP is published, what is the URL or weblink of the EBP?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT200259%2F%2FidcPrimaryFile&revision=latestreleased

**Source:**
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

1. Mensaje presidencial PGN 2023
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT200257%2F%2FidcPrimaryFile&revision=latestreleased

2. Anexo Mensaje PGN 2023
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT200258%2F%2FidcPrimaryFile&revision=latestreleased

3. Proyecto LEY PGN 2023
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

4. Proyecto LEY PGN 2023 - Excel
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT200260%2F%2FidcPrimaryFile&revision=latestreleased

5. Cuadros - Anexo al Mensaje Presidencial PGN 2023
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT200433%2F%2FidcPrimaryFile&revision=latestreleased

Oficio entrega Proyecto PGN 2023
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT200261%2F%2FidcPrimaryFile&revision=latestreleased

Además de los documentos referidos en el link del Proyecto de Presupuesto 2023, se debe considerar como documento de apoyo del EBP, el Marco Fiscal de Mediano Plazo (MFMP) 2022, publicado el 22 de julio de 2022.

Marco Fiscal de Mediano Plazo 2022
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERT197963%2F%2FidcPrimaryFile&revision=latestreleased
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscaldemedianoplazo2022

**Comment:**
EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

Option “d” applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

<table>
<thead>
<tr>
<th>Answer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, all of the numerical data are available in a machine readable format</td>
</tr>
</tbody>
</table>

**Source:**
En la página del Ministerio de Hacienda se encuentra un documento de excel el cual se titula “PROYECTO LEY PGN 2023” publicado el 29 de julio de 2022. Este documento contiene los datos en formato legible por máquina. Para verificar la información consulte el siguiente enlace: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacion2023/proyectoleypgn2023

**Comment:**

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

**IBP Comment**

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

<table>
<thead>
<tr>
<th>Answer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>e. Not applicable (the document is publicly available)</td>
</tr>
</tbody>
</table>
EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:**

n/a n/a

Source:

Link del documento: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive’s Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

**Answer:**

Proyecto de Ley de Presupuesto General de la Nación (PGN) 2023 Proyecto de Ley de Presupuesto General de la Nación (PGN) 2023

Source:

Link del proyecto de Ley: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree
EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/

Answer:

b. No

Source:
En el Portal de Transparencia Económica se menciona el presupuesto que se presentó en el Proyecto de Ley en una plataforma interactiva, donde se analiza por etapas y rubros, sin embargo, se presentó en un tiempo diferente al que señala la metodología de OBS.
Link: https://www.pte.gov.co/Presup-ciudadano

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2023

Source:

Comment:

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
18/10/2022

Source:
Link del documento aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
Se toma nota y agradece el comentario del revisor. Las plenarias de Senado y la Cámara de Representantes, aprobaron el 18/10/22, el Presupuesto General de la Nación para el periodo 2023 por $405.6 billones correspondiente al Proyecto de Ley 088 -2022 Cámara y 088-2022 Senado, en el cual se decreta el presupuesto de rentas y recursos de capital y la ley de apropiaciones para la vigencia fiscal de 1 de enero a 31 de diciembre de 2023.
https://www.camara.gov.co/aprobado-presupuesto-general-de-la-nacion-2023

Se ajusta la fecha aportada originalmente [29/11/2022] que corresponde a la sanción, y se agrega 18/10/2022, que corresponde a la aprobación por el Congreso.

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be released to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:
a. Two weeks or less after the budget has been enacted

Source:
En el siguiente link vemos la Ley No. 2276 del 29 de noviembre de 2022 que sanciona el presupuesto 2023 que tiene una fecha de publicación del 1
EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
1/12/2022

Source:
Link del documento:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
En la página del Ministerio de Hacienda y Crédito Público se publicó el día 1 de diciembre de 2022. Se corroboró con la herramienta de propiedades de Adobe. Además, se señala ese mismo día la Ley se publicó en la página web del DAPRE, Departamento Administrativo de la Presidencia.

Source:
Link de la Ley aprobada: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

**Answer:**
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

**Source:**
Link:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/leydepresupuesto2023

**Comment:**

Peer Reviewer  
Opinion: Agree  

Government Reviewer  
Opinion: Agree  

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EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: [http://opendatahandbook.org/glossary/en/terms/machine-readable/](http://opendatahandbook.org/glossary/en/terms/machine-readable/)

Option “d” applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**
c. No

**Source:**
No hay datos en formatos distintos a un PDF. Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/leydepresupuesto2023

**Comment:**

Peer Reviewer  
Opinion: Agree  

Government Reviewer  
Opinion: Agree
EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Link del documento: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2F ConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b. If you selected option “c” or “d” in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer:

n/a

Source:

Comment:
EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be “Appropriation Act n. 10 of 2023.”

If the document is not produced at all, researchers should mark this question “n/a.”

Answer:
Ley No. 2276 del 29 de Noviembre de 2022

Source:
Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-8. Is there a “citizens version” of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/

Answer:
a. Yes

Source:
En el Portal de Transparencia Económica se presenta una plataforma interactiva con información del Presupuesto que finalmente se aprobó. Se publicó pocos días después de haberse aprobado el presupuesto para el año 2023. Link: https://www.pte.gov.co/Presup-ciudadano

Comment:

Peer Reviewer
Opinion: Agree
CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
FY 2023

Source:
Link: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023
Portal de Transparencia: https://www.pte.gov.co/Presup-ciudadano

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive’s Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology.
Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.
Option “d” applies if the document is not produced at all.
Option “e” applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
Link: https://www.pte.gov.co/Presup-ciudadano

Comment:
CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

| Answer | n/a |
| Source: | |
| Comment: | |

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

| Answer | 1/12/2022 |
| Source: | |
| Comment: | |

Si bien en la página web del Ministerio de Hacienda y del Portal de Transparencia Económica se puede visualizar el mapa interactivo de presupuesto ciudadano para la vigencia 2023, no hay fecha en la cual se hizo público. La última publicación data de diciembre de 2021, pero ese año no aplica en la presente edición de la OBS.

Link MinHacienda: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

Link Portal de Transparencia Económica: https://www.pte.gov.co/Presup-ciudadano

Comment: Se usa la fecha de publicación del EB como fecha indicativa.
CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question “n/a.”

Answer:
En la página web del Ministerio de Hacienda y del Portal de Transparencia Económica se puede visualizar el mapa interactivo de presupuesto ciudadano para la vigencia 2023, sin embargo, no hay fecha en la cual se hizo público el documento y el formato de mapa interactivo no deja ver las fechas.

Source:
Link MinHacienda: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

Link Portal de Transparencia Económica: https://www.pte.gov.co/Presup-ciudadano

Comment:
La publicación del documento web se hizo en el mes siguiente a la aprobación del presupuesto.

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

Source:
Link de presupuesto ciudadano en Ministerio de Hacienda: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

Link de presupuesto ciudadano en Portal de Transparencia Económica del Ministerio de Hacienda: https://www.pte.gov.co/Presup-ciudadano

Comment:
**CB-5.** If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2022 People’s Guide" or "2023 Proposed Budget in Brief: A People’s Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:**
Presupuesto Ciudadano 2023

**Source:**
Link: https://www.pte.gov.co/Presup-ciudadano

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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**CB-6.** If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

**Answer:**

**Source:**
Link: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
### IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”*

<table>
<thead>
<tr>
<th>Answer:</th>
<th>FY 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source:</td>
<td></td>
</tr>
<tr>
<td>Comment:</td>
<td>En la página web del Ministerio de Hacienda se pueden revisar los informes de ejecución presupuestal con un informe por cada mes.</td>
</tr>
</tbody>
</table>

**Peer Reviewer**
- **Opinion:** Agree

**Government Reviewer**
- **Opinion:** Agree

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### IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the IYRs.

<table>
<thead>
<tr>
<th>Answer:</th>
<th>a. At least every month, and within one month of the period covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source:</td>
<td></td>
</tr>
<tr>
<td>Comment:</td>
<td>Además, en el Presupuesto Ciudadano 2022 se puede hacer revisión a la manera en la que se gastó el erario por sectores. <a href="https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2022">Link</a></td>
</tr>
</tbody>
</table>

**Peer Reviewer**
- **Opinion:**

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IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question “n/a.”

Answer:
Enero (23 de febrero 2022)
Febrero (10 de marzo 2022)
Marzo (7 de abril 2022)
Abril (9 de mayo 2022)
Mayo (13 de junio 2022)
Junio (19 de julio 2022)
Julio (11 de agosto 2022)
Agosto (16 de septiembre 2022)
Septiembre (6 de octubre 2022)
Octubre (9 de noviembre 2022)
Noviembre (12 de diciembre 2022)

Source:
Link:

Comment:

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question “n/a.”

Answer:
Las fechas que aparecen en la página del Ministerio y se corroboró con la herramienta de propiedades de Adobe.

Source:
Link:
IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacion2022/ejecucinpres
upuestal2022/noviembre2022

Source:

Comment:
Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-187011%2F%2FdicPrimaryFile&revision=latestreleased

Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-187685%2F%2FdicPrimaryFile&revision=latestreleased

Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-191066%2F%2FdicPrimaryFile&revision=latestreleased

Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-194667%2F%2FdicPrimaryFile&revision=latestreleased

Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-196888%2F%2FdicPrimaryFile&revision=latestreleased

Junio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-199100%2F%2FdicPrimaryFile&revision=latestreleased

Julio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-200888%2F%2FdicPrimaryFile&revision=latestreleased

Agosto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-202352%2F%2FdicPrimaryFile&revision=latestreleased

Septiembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-204166%2F%2FdicPrimaryFile&revision=latestreleased

Octubre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexiOnContent%2FWCC_CLUSTER-206459%2F%2FdicPrimaryFile&revision=latestreleased
IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: [http://opendatahandbook.org/glossary/en/terms/machine-readable/](http://opendatahandbook.org/glossary/en/terms/machine-readable/)

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

Los documentos en cada mes cuentan con formatos en Excel con los gastos por clasificación económica y sectores.

**Link:**

https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/ejecucionpresupuestal2022/noviembre2022

Adicionalmente, en el mapa de presupuesto ciudadano 2022 se puede mirar los datos, y desde la plataforma interactuar con los datos.

**Link:**

https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2022

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.
If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

<table>
<thead>
<tr>
<th>Answer:</th>
<th>e. Not applicable (the document is publicly available)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source:</td>
<td>Link: <a href="https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogranacion/presupuestogeneraldelanacin2022/ejecucinpresupuestal2022/noviembre2022">https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogranacion/presupuestogeneraldelanacin2022/ejecucinpresupuestal2022/noviembre2022</a></td>
</tr>
<tr>
<td>Comment:</td>
<td></td>
</tr>
</tbody>
</table>

Peer Reviewer
Option: Agree

Government Reviewer
Option: Agree

IYRs-6b. If you selected option “c” or “d” in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

| Answer: | |
| Source: | |
| Comment: | |

Peer Reviewer
Option: |

Government Reviewer
Option: |

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be “Budget Monitoring Report, Quarter 1” or “Budget Execution Report January-March 2022.”

If In-Year Reports are not produced at all, researchers should mark this question “n/a.”

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

| Answer: | Informe de ejecución Presupuesto General de la Nación 2022 - Acumulado a noviembre de 2022 |
| Source: | |
| Comment: | |
IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/

Answer:
b. No

Source:
En gráficos de ejecución se puede ver cómo, mes a mes y de carácter acumulado, el Gobierno Nacional presenta en gráficas la manera cómo se gastan los recursos públicos, teniendo en cuenta la distribución, ejecución y clasificación. Sin embargo, no hay un análisis narrativo que describa las gráficas.
Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-212846%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
Los gráficos se titulan "Gráficos de ejecución XXXX" con cada mes y se presentan en PDF.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."
**MYR-2. When is the MYR made available to the public?**

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the MYR.

**Answer:**
d. The MYR is not released to the public, or is released more than three months after the midpoint

**Source:**

**Comment:**
Hay un informe mensual de ejecución, pero este no representa al informe de medio año que analiza el semestre ni hace las proyecciones económicas y fiscales.

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

**Suggested Answer:** a. Six weeks or less after the midpoint

**Comments:** El Marco Fiscal de Mediano Plazo se publica a mediados de junio de cada año con cifras del año en curso y el informe de ejecución semestral se publica a finales de julio de cada año. El informe semestral del año en curso forma parte integral del documento que sustenta el Proyecto de Ley de Presupuesto del año siguiente, que en la legislación colombiana se denomina Anexo al Mensaje Presidencial del Proyecto de Ley de Presupuesto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSER-200258%2F%2FidcPrimaryFile&revision=latestreleased No obstante, también es publicado dentro de los informes mensuales que para junio
corresponden al acumulado del semestre fiscal.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia desde IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que: De acuerdo con lo establecido en la Ley 819 de 2003, el Marco Fiscal de Mediano Plazo es un documento que presenta anualmente el Gobierno nacional al país, a las Comisiones Económicas del Senado y de la Cámara de Representantes, antes del 15 de junio de cada vigencia fiscal. En este documento se presentan las proyecciones macroeconómicas y fiscales para las próximas diez (10) vigencias fiscales siguientes (https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedianoplazo1). El Marco Fiscal de Mediano Plazo (MFMP), es un documento guía de planificación que orienta las decisiones macroeconómicas del Estado en torno a la política monetaria y fiscal, según lo estipulado por la Ley 819 de 2003. Desde este punto de vista el MFMP no suplanta la función del Informe de Mitad de Año. Al contrario, el enfoque del MFMP se proyecta hacia el largo plazo, eximiéndose del propósito de generar informes periódicos, y su análisis se caracteriza por tener un carácter indicativo. En este sentido, tal y como se ha aplicado por múltiples rondas de la OBS, se le considera como un documento de soporte de la Propuesta de Presupuesto, dado es un documento de planificación que facilita el enmarcamiento y la comprensión de las posibilidades de gasto. Las limitadas actualizaciones de las estimaciones y proyecciones contenidas en el documento se refieren al Plan Financiero (distinto al Presupuesto Aprobado 2022), el cual exhibe los recursos líquidos disponibles para hacer frente a dichas autorizaciones y cumplir con los compromisos correspondientes. A la luz de estos hallazgos, de acuerdo con las pautas de la OBS se determina que el MYR no se produce. Según la metodología de la Encuesta de Presupuesto Abierto (OBS), la Revisión de mitad de año proporciona una explicación detallada del estado del presupuesto a los seis meses dentro del año presupuestario. La revisión debe evaluar el estado de la economía en relación con el pronóstico macroeconómico inicial y actualizar las proyecciones económicas para el resto del año. La Revisión de mitad de año también debe proporcionar estimaciones actualizadas de gastos, ingresos y deuda, reflejando el impacto de la experiencia real hasta la fecha y proyecciones revisadas para el año fiscal completo. Es importante distinguir una Revisión de mitad de la Propuesta de Presupuesto y aclarar que se trata de dos documentos diferentes. Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Para concluir, y revisada la evidencia disponible, se debe mantener la valoración del investigador.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:
Link de ejecución en el año 2022:

Comment:
No está publicado el informe de medio año en las fechas estimuladas en el marco de la metodología de OBS.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: El Marco Fiscal de Mediano Plazo se publica a mediados de junio de cada año con cifras del año en curso y el informe de ejecución semestral se publica a finales de julio de cada año.
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedianoplazo2022 El informe semestral del año en curso forma parte integral del documento que sustenta el Proyecto de Ley de Presupuesto del año siguiente, que en la legislación colombiana se denomina Anexo al Mensaje Presidencial del Proyecto de Ley de Presupuesto:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2F%2FtmpPrimaryFile&revision=latestreleased

Comments: El Marco Fiscal de Mediano Plazo se publica a mediados de junio de cada año con cifras del año en curso y el informe de ejecución de semestral se publica a finales de julio de cada año.
El informe semestral del año en curso forma parte integral del documento que sustenta el Proyecto de Ley de Presupuesto del año siguiente, que en la legislación colombiana se denomina Anexo al Mensaje Presidencial del Proyecto de Ley de Presupuesto:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Se debe señalar que un informe mensual de ejecución de gastos se publica dentro de los 10 primeros días del mes siguiente. El correspondiente al mes de junio contiene el acumulado del semestre.

**IBP Comment**
Se toma nota y agradece el comentario del revisor de gobierno. Favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

**MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.**

*If the document is not published at all, researchers should mark this question “n/a.”*

**Answer:**
n/a

**Source:**
Link de documentos de ejecución:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/ejecucinpresupuestal2022/julio2022

**Comment:**
No hay un informe de medio año, para el año 2022, publicado en la página del Ministerio de Hacienda y Crédito Público.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree
**Suggested Answer:** Por mandato del artículo 1 de la Ley 819 de 2003, antes del 15 de junio de cada año el Gobierno nacional debe publicar el Marco Fiscal de Mediano Plazo. Por disposición del artículo 346 de la Constitución Política de Colombia, dentro de los primeros diez días de cada legislatura, la cual empieza el 20 de julio de cada año, el Gobierno nacional debe radicar ante el Congreso de la República la documentación que sustenta el Proyecto de Ley de Presupuesto General de la Nación del año siguiente posterior por lo cual esta documentación debe publicarse en el sitio web del Ministerio de Hacienda y Crédito Público. Se debe señalar que un informe mensual de ejecución de gastos se publica dentro de los 10 primeros días del mes siguiente. El correspondiente al mes de junio contiene el acumulado del semestre.

**IBP Comment**
Se toma nota y agradece el comentario del revisor de gobierno. Favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

**MYR-4. If the MYR is published, what is the URL or weblink of the MYR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**
--

**Source:**
Link de informes de ejecución:
MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

Option “d” applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, all of the numerical data are available in a machine readable format

Comments:
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedianoplazo2022
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/proyectoley2022

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.
MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

<table>
<thead>
<tr>
<th>Answer:</th>
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<tr>
<td>d. Not produced at all</td>
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<tr>
<th>Comment:</th>
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<td></td>
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</table>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)
Comments:
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscaldemedia
oplazo2022
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/proyectoley2022

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

<table>
<thead>
<tr>
<th>Answer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>El documento no está publicado en la página web del Ministerio de Hacienda y Crédito Público. El documento no está publicado en la página web del Ministerio de Hacienda y Crédito Público.</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Source:</th>
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<tbody>
<tr>
<td>Link sección de informes de ejecución:</td>
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| https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/ejecucionpresu
puestal2022/julio2022 |
**MYR-7. If the MYR is produced, please write the full title of the MYR.**

*For example, a title for the Mid-Year Review could be “Semi-annual Budget Performance Report, FY 2021/22” or “Mid-Year Report on the 2022 National Budget.”*

*If the document is not produced at all, researchers should mark this question “n/a.”*

**Answer:**
n/a

**Source:**
Link de informes de ejecución de 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/ejecucionpresupuestal2022/julio2022

**Comment:**
No se produce el informe de medio año.

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Disagree

**Suggested Answer:** Marco Fiscal de Mediano Plazo:
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedio2022 y Anexo al Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/proyectoley2022 No obstante, se señala que el informe mensual a junio contiene el acumulado de ejecución del semestre del año.

**IBP Comment**
Se toma nota y agradece el comentario del revisor de gobierno. Favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

**MYR-8. Is there a “citizens version” of the MYR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is*
happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2021

Source:
En el Anexo de Mensaje Presidencial, en la sección 3.1 (partir de su pagina 176 -234) se presenta la ejecución presupuestal de 2021.

Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the YER.
YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
29/7/2022

Source:
Link de Anexo de Mensaje Presidencial con fecha de publicación:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
En la fecha de publicación de la página del Ministerio de Hacienda.

Source:
Link de anexo de mensaje presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?
nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2dPrimaryFile&revision=latestreleased
YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option “d” applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
En los documentos de la propuesta de presupuesto 2021 se señala en un Excel las gráficas del anexo del mensaje presidencial, pero no tiene datos para trabajarlos.

Link:

Comment:
YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En el mensaje presidencial se señala la ejecución del presupuesto de 2021 en la sección 3.1 (pagina 176). Link:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo Mensaje Presidencial Presupuesto General de la Nación 2023

Source:

Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree
Comments: Hay que señalar que no es un documento independiente, sino una sección dentro del mensaje presidencial del presupuesto 2023.

Government Reviewer
Opinion: Agree

IBP Comment
### AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

<table>
<thead>
<tr>
<th>Answer</th>
<th>FY 2021</th>
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<tbody>
<tr>
<td>Source</td>
<td></td>
</tr>
<tr>
<td>Comment</td>
<td>La Contraloría General de la República se encarga de elaborar una serie de informes que componen el reporte de auditoría del presupuesto público.</td>
</tr>
</tbody>
</table>

**Peer Reviewer**  
**Opinion:** Agree  
**Government Reviewer**  
**Opinion:** Agree

### AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the AR.

<table>
<thead>
<tr>
<th>Answer</th>
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</table>
### AR-3a. If the AR is published, what is the date of publication of the AR?

**Note that the date of publication is not necessarily the same date that is printed on the document.**

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

| Answer: | 10/10/2022 |

**Source:**

En la sección de “información” se señala la fecha donde se publicó: [Link](https://www.contraloria.gov.co/documents/20125/3420939/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2021.pdf/e3e0c85f-2987-c953-0b60-72f1f7adcb36?t=1665419510347)  

**Comment:**

En la sección de información señala la fecha de creación, las modificaciones y otros datos generales del formato del documento.

---

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree
AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

**Answer:**
Con Wayback Machine y Javascript se precisa la fecha.

**Source:**


**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

**Answer:**

**Source:**
Link:

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: http://opendatahandbook.org/glossary/en/terms/machine-readable/

Option “d” applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Link:

Comment:
El archivo está en PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).
Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.
Option “d” applies if the document is not produced at all.
Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Link del documento:
AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe de Auditoría del Balance General de Hacienda Pública 2021

Source:

Link:
https://www.contraloria.gov.co/documents/20125/3420939/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2021.pdf/e3e0c85f-2987-c953-0b60-72f178adcb36?t=1665419510347

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
AR-8. Is there a “citizens version” of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: https://www.internationalbudget.org/publications/citizens-budgets/.

Answer:
b. No

Source:
Comment:
Un PDF con términos técnicos. Link https://www.contraloria.gov.co/documents/20125/3420939/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2021.pdf/e3e0c85f-2987-c952-0b60-72f178adcb36t+1665419510347

Peer Reviewer
  Opinion: Agree

Government Reviewer
  Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (http://www.treasury.govt.nz/) hosts important budget-related information, including the Pre-Budget Statement, the Executive’s Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand’s Parliamentary Counsel Office (http://www.legislation.govt.nz/) posts the Enacted Budget while the Controller and Auditor-General website (http://www.oag.govt.nz/) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the “documents” format. For example, these portals have been created by Mexico (https://www.transpareciapresupuestaria.gob.mx/) and Brazil (http://www.portaltransparencia.gov.br/). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:
a. Yes

Source:
La página del Ministerio de Hacienda y Crédito Público contiene información del proceso presupuestal en el país, en concreto, contiene el anteproyecto, el proyecto de presupuesto del ejecutivo, el presupuesto aprobado, el presupuesto ciudadano, los reportes de ejecución durante el año, la revisión de mitad de año e información relevante del reporte de fin de año. (http://www.minhacienda.gov.co).

En la página de la Contaduría General de la Nación se encuentran disponibles informes sobre el estado de las finanzas del país al final de cada vigencia fiscal con los cuales se complementa la información del reporte de fin de año (http://www.contaduria.gov.co).

El Portal Transparencia Económica contiene cifras de los ingresos y gastos de la Nación. Además, refleja los procesos de ejecución presupuestal, las asignaciones a los entes territoriales y la información sobre los contratos suscritos con recursos del Presupuesto General de la Nación.


La página del Departamento Nacional de Planeación contiene información histórica de carácter fiscal (https://www.dnp.gov.co/estudios-y-publicaciones/estudios-economicos/Paginas/estadisticas-historicas-de-colombia.aspx) y también dispone de una herramienta para consultar la ejecución y resultados del gasto de inversión (https://spi.dnp.gov.co/).

Answer:
a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:
Link de Ministerio de Hacienda y Crédito Público: https://www.minhacienda.gov.co
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/

Link Portal de Transparencia Económica: http://www.pte.gov.co/WebsitePTE/

Link de la Contraloría General de la República: https://www.contraloria.gov.co/resultados/informes/informes-constitucionales

Link de la Contaduría General de la Nación: https://www.contaduria.gov.co/

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: http://opendatahandbook.org/glossary/en/terms/machine-readable/.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Comment:

Peers Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:
a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:
Tanto los datos de ingresos y gastos se pueden descargar. Las páginas de los portales que lo permiten son:

Ministerio de Hacienda y Crédito Público:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion

https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/pgn2023

Cifras Históricas
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/bitcoraeconmica

Portal de Transparencia Económica: http://www.pte.gov.co/WebsitePTE

Contraloría General de la República: https://www.contraloria.gov.co/resultados/informes/informes-constitucionales

Banco de la República, información detallada e histórica sobre el Gobierno en el Sector Público Financiero:
https://www.banrep.gov.co/es/estadisticas/gobierno-nacional-central

Comment:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (https://vulekamali.gov.za) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example https://vulekamali.gov.za/2022-23/national/departments/basic-education/). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil’s Transparency Portal (https://portaldatransparencia.gov.br/), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (https://portaldatransparencia.gov.br/orcamento and https://portaldatransparencia.gov.br/transferencias). Additionally, United States Department of the Treasury, Fiscal Data portal (https://fiscaldata.treasury.gov/) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

En el informe de ejecución mensual de Febrero de 2023, agregaron un anexo con gráficos de cómo se usan los recursos públicos: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-213651%2F%2FidcPrimaryFile&revision=latestreleased
GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (http://kenyalaw.org/8181/exists/kenyalex/activview.xql?actid=No.%2018%20of%202012), and the Macedonian researcher may include a link to its State Audit Law (https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:
Decreto 111 de 1996, 179 de 1994 y 617 del 2000 donde se ha resaltado que el Presupuesto General de la Nación se compone de: primero, presupuesto de rentas, el cuan contendrá la estimación de los ingresos corrientes que se espera recaudar durante el año fiscal, los recursos de capital, y los ingresos de los Establecimientos Públicos; segundo, el Presupuesto de Gastos o Ley de Apropiaciones debe incluir las apropiaciones para las Ramas Legislativa, Ejecutiva, Jurisdiccional, el Ministerio Público, la Contraloría General de la República, la Registraduría Nacional del Estado Civil y los Establecimientos Públicos Nacionales, distinguiendo entre gastos de funcionamiento, servicio de la deuda y gastos de inversión, clasificados y detallados en la forma que indiquen los reglamentos; tercero, unas disposiciones generales que corresponden a las normas tendientes a asegurar la correcta ejecución del Presupuesto General de la Nación, las cuales regirán únicamente para el año fiscal para el cual se expidan.

Comment:
Título XII de la Constitución Política: http://www.constitucioncolombia.com/titulo-12
Decreto 111 de 1996 Estatuto Orgánico de Presupuesto:
http://www.minhacienda.gov.co/HomeMinhacienda/ShowProperty?sessionid=qR9Q2FCBN7H7MRgovrtB0t0mxKR-lo2IIHGFDFaixMV72mX6ql-89808455?nodeId=%2F0C%2FMIO_6220602.PDF%2F%2FdicPrimaryFile&revision=latestreleased

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.
The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens’ participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India’s Right to Information Act of 2005 ([https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html](https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html)) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: [https://www.rti-rating.org/country-data/](https://www.rti-rating.org/country-data/) and [https://www.constituteproject.org/](https://www.constituteproject.org/).

**Answer:**

a. Yes

**Source:**


Ley 850 de 2003, por medio de la cual se reglamentan las veedurías ciudadanas: [https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?id=10570](https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?id=10570)


**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1. 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)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer “b,” the administrative units shown individually, in the Executive’s Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by administrative unit.

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

En la página del Ministerio de Hacienda y Crédito Público se puede encontrar el Proyecto de Presupuesto General de la Nación para el año 2023, donde se puede ver en el Anexo de Gasto Social (página 103) una tabla de gastos desagregada en donde se da cuenta de la asignación presupuestal para cada unidad administrativa.

Adicional, a partir del Artículo 2, de la página 11 a la 79. Link: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCCLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCCLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**
2. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the “Housing” function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the “environmental protection” function.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

En la página del Ministerio de Hacienda y Crédito Público hay un documento que se llama Anexo del Mensaje Presidencial y allí señala en la Sección “4.2 Clasificación funcional del presupuesto 2023”, página 293.

Cuadro 4.2.1. Resumen Clasificación Funcional 2022-2023, página 295.

Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FicPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

3. 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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer “a,” a country’s functional classification must be aligned with the OECD and the UN’s Classification of the Functions of Government (COFOG), or provide a crosswalk between the national functional presentation and COFOG.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

| Answer: | a. Yes, expenditures are presented by economic classification. |
| Source: | Sí, el Anexo del Mensaje Presidencial que está en la página del Ministerio de Hacienda señala la clasificación económica desde la página 282. Cuadro 4.1.3. Homologación de apropiaciones, página 289 Cuadro 4.1.5. Resultado presupuestal vigencia 2023 Presupuesto General de la Nación, página 291 |
| Comment: | |
5. 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?

GUIDELINES:


Answer:

a. Yes, the economic classification is compatible with international standards.

Source:


Señala que está basada en la metodología de clasificación armonizada con el Manual de Estadísticas de Finanzas Públicas (MEFP) del Fondo Monetario Internacional, en su versión 2014. Página 282.

Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?moduleId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit — that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.
Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period — that is, the budget year plus two more years — is generally considered an appropriate horizon for budgeting and planning.

**Answer:**

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

**Source:**

El Proyecto de Ley muestra información a nivel de programas en el "Presupuesto de Inversión", pero no en el "Presupuesto de Funcionamiento". La información se puede ver desde las páginas 11 a la 79.

Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Si es así, pero ello pasa porque aún en Colombia el gasto de funcionamiento no se encuentra vinculado a un modelo de presupuesto por programas, sino que es ejecutado de manera inercial, sin relación a algún modelo de resultado.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agradece y toma nota del comentario del revisor.

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7. 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)?

**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

**Answer:**

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

**Source:**

Si bien hay algunas estimaciones plurianuales en el capítulo de "estructura fiscal" del anexo presidencial, en especial en lo que respecta con el Marco Fiscal de Mediano Plazo, no hay una clasificación de los datos.

Link: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**
7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive’s Budget Proposal?

**Answer:**
Administrative classification

**Source:**
En el anexo presidencial y la propuesta de proyecto no hay datos que soporten los estimados en un futuro cercano. En el Marco Fiscal de Mediano Plazo, que es el instrumento para mirar las proyecciones, se señalan gastos pero no lo suficientemente desagregados y solo del año 2022.

Link de Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCCLUSTER-200258%2F2FIdcPrimaryFile&revision=latestreleased

**Comment:**

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**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Disagree
Suggested Answer: Clasificación administrativa

**IBP Comment**
Favor ver comentario de IBP en q.7. Se selecciona la opción "Administrative classification" en base a la evidencia presenta en la pregunta anterior.
GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as "le plan comptable" or "le plan comptable detaille." (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive’s Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive’s Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive’s Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer “d” applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.


Answer: 
d. No, multi-year estimates for programs are not presented.

Source:
En la Propuesta del Presupuesto, y sus anexos, no se encuentra ninguna proyección plurianual discriminada por programas y unidades administrativas. Sin embargo, Colombia tiene el instrumento de proyección de gasto que es el Marco Fiscal de Mediano Plazo, en este se encuentran algunas proyecciones frente al gasto en proyectos.

Link documentos propuesta de presupuesto y anexo:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/proyectodeleypgn2023

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Answer applies if the Executive’s Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

| Answer: | a. Yes, individual sources of tax revenue accounting for all tax revenue are presented. |
| Source: | El Proyecto de Ley de Presupuesto General de la Nación 2023 presenta la composición de los ingresos corrientes, señalando los que corresponden a ingresos por impuestos: Página 195: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC.CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased |
| Comment: | |

Peer Reviewer  
Opinion: Agree  
Government Reviewer  
Opinion: Agree

10. 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?

GUIDELINES:  
Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive’s Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive’s Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive’s Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

| Answer: | a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented. |
En el anexo presidencial, en la sección 1.3, se presentan las fuentes de ingreso, entre ellas la proyección de ingresos no tributarios.  
Mensaje presidencia: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC.CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased |
| Comment: | |

Peer Reviewer  
Opinion: Agree  
Government Reviewer  
Opinion: Agree
11. 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)?

GUIDELINES:
Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by “category;” that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:  
b. No, multi-year estimates of revenue are not presented by category.

Source:  
Si bien en la propuesta de proyecto de presupuesto y en sus respectivos anexos no se presenta los ingresos estimados a futuro, en el Marco Fiscal de Mediano Plazo sí se señalan de manera general en el Gráfico 4.8. Ingresos totales, página 140, pero no presenta números nominales sino porcentajes, y no se visualiza el PIB nominal pluriannual en el mismo documento, por lo cual no se considera la información presentada.

Comment:  
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FidcPrimaryFile&revision=latestreleased

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: No obstante consideramos que es correcta la respuesta, se debe aclarar que acorde con el artículo 53 del Decreto 111 de 1996, Estatuto Orgánico de Presupuesto, para el año siguiente sí se presenta un anexo del detalle que contiene (páginas 195-197) la desagregación de los ingresos, disponible en el siguiente enlace: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200299%2F%2FidcPrimaryFile&revision=latestreleased

IBP Comment  
Se toma nota y agradece el comentario del revisor de gobierno. Esta pregunta esta enfocada a información plurianual. Según la metodología OBS, la respuesta debería ser B ya que no se presentan los valores de los ingresos multianuales. Si bien el MFMP 2012 presenta porcentajes, el PIB nominal no está disponible en el mismo documento para hacer un cálculo simple. Para garantizar la coherencia con otros países, la metodología OBS solo acepta porcentajes si el valor del PIB base está disponible en el mismo documento.

12. 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)?

GUIDELINES:
Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Executive’s Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. To answer “c,” the Executive’s Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented for a multi-year period.
13. 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?

**GUIDELINES:**
Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government’s total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a “b” answer, the Executive’s Budget Proposal or its supporting documentation must present two of those three estimates. For a “c” answer, the Executive’s Budget Proposal or its supporting documentation must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented for the entire budget year.

**Answer:**
b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**
En el Anexo del Mensaje Presidencial, sección 1.4.2, [p. 66], Propuesta de ley de presupuesto y el Marco Fiscal de Mediano Plazo, Capítulo 5, se desagrega la deuda pública en deuda total, intereses y nuevos créditos.
Si bien se presenta información sobre el total de la deuda en el MFMP esta se encuentra en % del PIB, y no se logró visualizar el PIB nominal en el mismo documento por lo cual no se puede considerar el nivel de información respecto al total de la deuda.

Para ver la deuda en términos nominales revisar la página del Ministerio de Hacienda y Crédito Público en la sección de Política Fiscal, donde se puede ver el monto total de la deuda al final del año presupuestario y los pagos de intereses de la deuda para el año presupuestario (esta información no forma parte del Proyecto de Presupuesto y no se considera para esta pregunta): https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/dgg/deudagobiernonacionalcentral

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FIdcPrimaryFile&revision=latestreleased

Propuesta de presupuesto general: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FIdcPrimaryFile&revision=latestreleased

Marco Fiscal de Mediano Plazo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FIdcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
- Yes, all three estimates related to government borrowing and debt are presented.

Comments: El documento del Marco Fiscal de Mediano Plazo incluye proyecciones actualizadas de la deuda pública para el cierre del año en curso. Evidencia de esto se encuentra en el siguiente enlace para 2022 (particularmente en las tablas del capítulo 4 se encuentran las estimaciones del PIB):
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedianoplazo2022 El documento y sus soportes estadísticos incluyen todos los datos de deuda pública en formato Excel, sus indicadores respectivos y las cifras del PIB con las cuales se calcularon dichos indicadores Sobre la respuesta original, los intereses pactados sí forman parte del Proyecto de Ley de Presupuesto con base en la información reportada.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Si bien el MFMP 2022 presenta información del total de la deuda esta se encuentra en % del PIB, el PIB nominal no está disponible en el mismo documento para hacer un cálculo simple. Para garantizar la coherencia con otros países, la metodología OBS solo acepta porcentajes si el valor del PIB base está disponible en el mismo documento. Se mantiene la respuesta actual en consistencia con la metodología.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive’s Budget Proposal:

Answer:
The interest payments on outstanding debt for the budget year
The amount of net new borrowing required during the budget year

Source:
Mensaje presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FIdcPrimaryFile&revision=latestreleased
14. “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.)

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether “core” information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country’s citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.
En el Marco Fiscal de Mediano Plazo y el Mensaje Presidencial se encuentra información frente al servicio de deuda, intereses, así como la distinción entre deuda interna y externa. Sin embargo, no se aprecian elementos que conforman la totalidad de la deuda.

Marco Fiscal: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FidcPrimaryFile&revision=latestreleased

Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
Comments: El documento del Marco Fiscal de Mediano Plazo incluye proyecciones actualizadas del endeudamiento del Gobierno Nacional Central. Evidencia de esto se encuentra en el siguiente enlace para 2022 (particularmente en las tablas del capítulo 4 se encuentran las estimaciones del PIB):

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Si bien el MFMP 2022 presenta información del total de la deuda esta se encuentra en % del PIB, el PIB nominal no está disponible en el mismo documento para hacer un cálculo simple. Para garantizar la coherencia con otros países, la metodología OBS solo acepta porcentajes si el valor del PIB base está disponible en el mismo documento. Adicionalmente, esta pregunta examina la composición de la deuda del gobierno al final del año presupuestario (2023), cuestionando si se presenta información “esencial” relacionada con su composición. Tales componentes centrales incluyen: tasas de interés sobre la deuda, perfil de amortización de la deuda; y si es una deuda externa o interna. Además, el perfil mensual de la deuda no se considera un documento de soporte del Proyecto de Presupuesto y no se considera para esta pregunta. Se mantiene la respuesta actual en consistencia con la metodología.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive’s Budget Proposal:

Answer:
None of the above

Source:
Si bien el Marco Fiscal de Mediano Plazo 2020 contiene información sobre la deuda, no señala el perfil de amortización de la deuda ni cuáles son las tasas de interés sobre la deuda. Solo se expresa cuánto es de deuda externa e interna en el año en términos nominales.

Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree
15. ¿Presenta el Presupuesto Ejecutivo o cualquier otro documento de apoyo información sobre el pronóstico macroeconómico sobre el cual se basan las proyecciones presupuestarias?

(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.)

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive’s Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

En el Marco Fiscal de Mediano Plazo, en la sección 4.1 [página 114], y el Anexo del Mensaje Presidencial, en la sección 2.1.2.2 [página 152], se presentan pronósticos macroeconómicos para el país y adicionalmente, en el Cuadro 1.1.2. Supuestos para la programación presupuestal de 2023.

Marco Fiscal: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FIdcPrimaryFile&revision=latestreleased

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FIdcPrimaryFile&revision=latestreleased

Comment:
15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive’s Budget Proposal:

**Answer:**
- Nominal GDP level
- Inflation rate
- Real GDP growth
- Interest rates

**Source:**
En el Marco Fiscal de Mediano Plazo, en la sección 4.1 [pagina 114], y el Anexo del Mensaje Presidencial, en la sección 2.1.2.2 [pagina 152], se presentan pronósticos macroeconómicos para el país y adicionalmente, en el Cuadro 1.1.2. Supuestos para la programación presupuestal de 2023.

Marco Fiscal: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FidcPrimaryFile&revision=latestreleased

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Agree

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Tras la revisión de las evidencias aportadas por el revisor, se determina que el Marco Fiscal de Mediano Plazo 2022 presenta elementos más allá de los esenciales, por ejemplo: tasa de cambio promedio, precio del petróleo. En este sentido y en base a la metodología de la OBS, la respuesta se revisa de “B” a “A”.

16. "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..."
GUIDELINES:

Question 16 focuses on the issue of whether the Executive’s Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a “sensitivity analysis”). It asks whether “core” information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive’s Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to a “sensitivity analysis” as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to a “sensitivity analysis” is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on “sensitivity analysis” is presented.

**Answer:**

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

**Source:**

A lo largo del Marco Fiscal de Mediano Plazo en el capítulo 4 [4.1. Perspectivas macroeconómicas de mediano plazo, p. 114 -136] se presentan los supuestos macroeconómicos y se hacen análisis donde se busca analizar el impacto que puede haber en determinados supuestos. Adicional, en capítulo 5, se presenta el apartado el 5.1.1. Escenarios de riesgos macroeconómicos [p. 168].

Marco Fiscal de Mediano Plazo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FdicPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** La información publicada en el Marco Fiscal de Mediano Plazo va más allá de los impactos de riesgo de variables macroeconómicas básicas, por cuanto incluyen, entre otras, impactos por choques adversos de precios internacionales del petróleo, choques adversos por producción nacional de petróleo, choques adversos por caídas de crecimiento económico de socios comerciales, caídas de productividad. (Ver capítulo 5 del
Marco Fiscal de Mediano Plazo 2022).

IBP Comment
Se toma nota y agradecen los comentarios del revisor de gobierno. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se resaltan las siguientes observaciones:
- Al respecto, cabe indicar que la pregunta hace referencia explícita a mostrar el impacto de diferentes variables macroeconómicas en el presupuesto.
- Se espera entonces que el análisis de sensibilidad muestre cómo los indicadores de inflación, tasa de interés y crecimiento real del PIB afectarán las estimaciones de ingresos, gastos y deuda.
- En Marco Fiscal de Mediano Plazo, observamos se presentan escenarios con cambios en algunas variables macroeconómicas, y presentando proyecciones del balance total del GNC, pero faltando las proyecciones específicas de ingresos y gastos ante cada uno de estos escenarios. Para concluir, se mantiene la respuesta actual "B", en base a que, de acuerdo a los lineamientos también se acepta la respuesta "b" si no se presenta uno de los elementos centrales pero se presenta información adicional más allá de los elementos centrales.

17. 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?

GUIDELINES:
Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:
c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:
En el Anexo del Mensaje Presidencial y el Proyecto de Ley de presupuesto señalan los gastos a efectuar y los desagrega por entidades y en algunos casos por programas.

Por otro lado, el Marco Fiscal de Mediano Plazo señala el costo de las nuevas políticas y se efectúa en el presupuesto, para mayor detalle revisar el apéndice 5: Costo de las leyes sancionadas en 2021.

Marco Fiscal de Mediano Plazo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2F ConexionContent%2FWCC_CLUSTER-197963%2F%2FdcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response
Se hace el ajuste de A a C, en tanto la pregunta hacía referencia a políticas nuevas, y solo se señala una política. Se entiende la coyuntura de cambio
18. 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?

GUIDELINES:
Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another — such as shifting responsibility for the training of nurses from the health department to the education department — the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:
c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:
Tanto el Anexo del Mensaje Presidencial como el Proyecto de Ley de presupuesto señalan algunas nuevas iniciativas pero no se expresa cómo afectan en todos los casos los ingresos. Por otro lado, en el Marco Fiscal de Mediano Plazo se señala el costo de las nuevas políticas y su efecto en el presupuesto, para mayor detalle revisar el apéndice 5: Costo de las leyes sancionadas en 2021.

Proyecto de Ley: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased
Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased
19. 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)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-1 must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

**Answer:**

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

**Source:**

En el Anexo del Mensaje Presidencial señala la ejecución presupuestal del año 2022, en la sección 3.2 [p. 235], a corte de primer semestre, en materia de clasificación económica, clasificación administrativa y clasificación funcional.

Funcional: Cuadro 4.2.1. Resumen Clasificación Funcional 2022-2023, p. 295
Administrativa: Cuadro 4.2.2. Concentración del presupuesto por principales sectores 2023, p. 297
Económica: Cuadro 3.2.10. Ejecución vigencia fiscal 2022 – Primer semestre, p. 249

Anexo del Mensaje Presidencial: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
20. 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)?

GUIDELINES:
Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,” or “administration.” These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer “b,” the programs shown individually in the Executive’s Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program.

Answer:
b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

Source:

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

21. 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?

GUIDELINES:
Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer “a” applies if the estimates have been updated, answer “b” applies if the original estimates are still being used.

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

Source:
En el Anexo al Mensaje Presidencial se presenta el gasto actualizado de los años 2021 y 2022 en el primer semestre, tal y como se evidencia en las secciones 3.1 y 3.2.
Cuadro 3.2.9. Presupuesto de gastos vigente a junio de 2022, p. 249

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased
22. 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)?

GUIDELINES:
Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications.

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

Source:
En el Anexo del Mensaje Presidencial se presenta la ejecución por clasificación económica en la sección 3.1.4.2 [p. 196]


22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:
Economic classification

Source:
En la sección 3.1.4.2 del Anexo del Mensaje Presidencial se ve el gasto económica en el año 2021 y en el Cuadro 4.2.1. Resumen Clasificación Funcional 2022-2023 en pagina 295 se puede ver la clasificacion funcional.
23. 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)?

GUIDELINES:
Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,” or “administration.” These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer “b,” the programs shown individually in the Executive’s Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program.

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

Source:
En el Anexo del Mensaje Presidencial en el Cuadro 3.1.18, se señala la “Ejecución del presupuesto de inversión 2021 - Principales programas Miles de millones de pesos”. [p. 200]

24. 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?
GUIDELINES:
Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an “a” answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

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

Source:

En el Anexo del Mensaje Presidencial se señalan los gastos del 2021 y los rezagos que quedaron de la ejecución de la pandemia, en las secciones 3.1 y 3.2, respectivamente.

Cuadro 3.1.12 Ejecución del presupuesto de gasto 2021, p.192

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. 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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

En el Anexo del Mensaje Presidencial se señala en la sección 3.2.2.1 los ingresos estimados para la vigencia 2022. [p.239]

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree
26. 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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:
En la sección 3.2.2.1 señala las fuentes de ingreso de la vigencia 2022. Cuadro 3.2.2. Presupuesto de la Nación – Ingresos corrientes: aforo y recaudo a junio de 2022
Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: En el documento Anexo al Mensaje Presidencial del Proyecto de Ley de Presupuesto 2023 en los cuadros comparativos 1.3.1. al 1.3.5. (páginas 46-55) se muestran las comparaciones entre todos los ingresos del año inmediatamente anterior. Documento disponible en el enlace: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

IBP Comment

27. 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?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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

Source:
En el Cuadro 3.2.3. “Presupuesto de la Nación – Recursos de capital: aforo y recaudo a junio de 2022” [p. 242] se expresa estimados originales y el ingreso efectivo a corte del primer semestre de la vigencia 2022.
Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
28. 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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:
En el Anexo del Mensaje Presidencial en la sección 3.1.2 se señalan los ingresos estimados y efectivos en la vigencia 2021. Cuadro 3.1.2 Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2021, p.180
Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConnexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

29. 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)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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.

Source:
Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConnexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
30. 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?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Two years prior to the budget year (BY-2).

Source:
Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

31. "Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding 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.)”

GUIDELINES:
Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether “core” information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).
The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

En el Gráfico 3.2.3. "Ejecución presupuestal de servicio de la deuda – Primer semestre de 2022" de la "Sección 3.2.4.3 Servicio de la deuda pública" se señala a corte de primer semestre de 2022 lo que respecta al pago de la deuda pública. [p.254]


Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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


IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. El perfil mensual de la deuda no se considera un documento de soporte del Proyecto de Presupuesto y no se considera para esta pregunta. Se mantiene la respuesta actual en consistencia con la metodología.
for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget — in the current budget year or in future budget years — be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:
En el Cuadro 3.1.17 "Ejecución servicio de la deuda pública 2021" se señala los datos actualizados del servicio de la deuda en la vigencia 2021, más no se refiere a deuda total.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Two years prior to the budget year (BY-2).

Comments: En el Cuadro 3.1.17 "Ejecución servicio de la deuda pública 2021" del documento Anexo al Mensaje Presidencial se muestran la ejecución presupuestal del servicio de la deuda de todo el Presupuesto General de la Nación de la vigencia 2021. Por mandato legal, la ejecución de la totalidad de este tipo de pagos debe estar incluida en los presupuestos anuales de la Nación.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Si bien el MFMP 2022 presenta información del servicio de la deuda, esta pregunta indaga sobre el total de las deudas pendientes. Se mantiene la respuesta actual en consistencia con la metodología.

33. "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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government’s budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are
The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government’s true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.


To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A “b” answer applies if the Executive’s Budget Proposal or supporting documentation presents all of the core information. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:
c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:
En el Anexo del Mensaje Presidencial en el Cuadro 1.3.4. “Comportamiento estimado de los fondos especiales de la Nación 2022-2023” [p. 52] se mencionan las proyecciones de los fondos en la vigencia de 2023.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: En Colombia por mandato legal solo se pueden ejecutar recursos de fondos que estén incluidos dentro del Presupuesto. Decreto 111 de 1996: Artículo 15. Universalidad. El presupuesto contendrá la totalidad de los gastos públicos que se espere realizar durante la vigencia fiscal respectiva. En consecuencia ninguna autoridad podrá efectuar gastos públicos, erogaciones con cargo al Tesoro o transferir crédito alguno, que no figuren en el presupuesto (Ley 38 de 1989, art.11; Ley 179 de 1994, art.55, inciso 3; Ley 225 de 1995, artículo 22)[1]. [1] El principio de universalidad, en sentido estricto se refiere a que todas las rentas y todos los gastos deben figurar en el presupuesto. Sin embargo, la Corte Constitucional ha concluido que, tal como aparece en el EOP, “(…) el principio de universalidad no se aviene con el actual artículo 347 de la Carta Política. El mencionado principio se predica únicamente del gasto y no de los ingresos o rentas.” C. C. Sentencia C-478 del 6 de agosto de 1992. MP: Alejandro Martínez Caballero.

Researcher Response
Se observa que en la práctica las dependencias y entidades sí pueden tener fondos especiales, y se observa que no están todos señalados en la propuesta de presupuesto ni en sus respectivos anexos.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Se resalta que el Artículo IV del FMI para Colombia, indica “The GG consists of the central government (budgetary funds, extra budgetary funds, and social security funds) and state and local governments”.
34. 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?

GUIDELINES:
Question 34 asks whether the Executive’s Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government — the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government’s financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government’s activities. To get a full picture of the central government’s finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF’s Fiscal Transparency Handbook (2018): https://www.elibrary.imf.org/view/IMF069/24789-9781484331859/24789-9781484331859/24789-9781484331859.xml. For the purpose of answering this question, please consider only the central government level.

In order to answer “a,” the Executive’s Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:
En el cuadro 1.1.1 [p. 32] se presenta el Balance del Gobierno General y Sector Público No Financiero (SPNF) 2022 y 2023.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of intergovernmental transfers are presented.

Answer:
36. 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 budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:
Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications — administrative, functional, and economic classifications (see Questions 1-5) — and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295).
- South Africa’s 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer “b,” the Executive’s Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A “c” applies if only one type of alternative display of expenditure is presented. Answer “d” applies if no alternative display of expenditure is presented.

Answer:
b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
Las víctimas y mujeres presentan información de gastos para la vigencia 2023 en varios programas. Revisar las secciones 4.3 y 4.4 del Mensaje Presidencial. Se observan presentaciones alternativas del gasto para Construcción de Paz y para la Equidad de la Mujer.

Anexo Gasto Construcción de Paz PGN 2023, páginas 147 - 165
Anexo Gasto Presupuestal para la Equidad de la Mujer PGN 2023, páginas 166 - 182

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Comment:

Peer Reviewer
Opinion: Agree
Comments: Hay que señalar que para 2022 ya funcionaba el sistema TRAZA que da información trasnversal de los diferentes programas de interés de gobierno, la información de us estructura puede consultarse aqui https://www.minhacienda.gov.co/webcenter/portal/SIREC/pages_sistematraza?_afrRedirect=16552993984274499

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
Comments: En Colombia se presentan 3 detalles de gasto como políticas transversales para grupos de ciudadanos: Equidad de la mujer, construcción de paz y clasificador geográfico que hacen parte de la documentación anexa al Proyecto de Ley de Presupuesto.

IBP Comment
IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, no se puedo identificar evidencias para sostener un cambio de respuesta, dado que ni el equipo investigador ni IBP logro visualizar el clasificador geográfico.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive’s Budget Proposal:

Answer:
Impacts of budget policies by gender
Other alternative displays of expenditure (please specify)

Source:
En las sección 1.4.3.2 Inversiones más relevantes en 2023, en el apartado Sector Inclusión Social y Reconciliación, se precisa las inversiones para la vigencia, y se señala inversión en primera Infancia, Colombia mayor; Protección de los niños, niñas y adolescentes.
Adicionalmente, se señala los trazadores en las secciones 4.3.1 y 4.3.2.

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Comment:

Peer Reviewer
Opinion: Agree

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer “c” also applies if estimates of transfers to public corporations are presented as a single line item. Answer “d” applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

Artículo 2, en páginas 11 - 79, se señalan las transferencias estimadas a las entidades públicas.

Proyecto de Ley de Presupuesto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En Colombia por mandato legal solo se pueden ejecutar recursos que estén incluidos dentro del Presupuesto, por tanto se incluyen todas las transferencias que son particularmente relevantes para el bien común (electricidad, agua, gas domiciliario y combustibles. Decreto 111 de 1996: Artículo 15. Universalidad. El presupuesto contendrá la totalidad de los gastos públicos que se espere realizar durante la vigencia fiscal respectiva. En consecuencia ninguna autoridad podrá efectuar gastos públicos, erogaciones con cargo al Tesoro o transferir crédito alguno, que no figuren en el presupuesto (Ley 38 de 1989, art.11; Ley 179 de 1994, art.55, inciso 3; Ley 225 de 1995, artículo 22)[1]. [1] El principio de universalidad, en sentido estricto se refiere a que todas las rentas y todos los gastos deben figurar en el presupuesto. Sin embargo, la Corte Constitucional ha concluido que, tal como aparece en el EOP, "(...) el principio de universalidad no se aviene con el actual artículo 347 de la Carta Política. El mencionado principio se predica únicamente del gasto y no de los ingresos o rentas." C. C. Sentencia C-478 del 6 de agosto de 1992. MP: Alejandro Martínez Caballero.

IBP Comment

IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y
entre países, y tras una nueva revisión y en consulta con el equipo investigador, no se puedo identificar evidencias para sostener un cambio de respuesta. La información relativa al marco legal resulta insuficiente para justificar una modificación en la respuesta. Por ende, se sostiene la clasificación "C", ya que, aunque existe información sobre transferencias, esta se presenta de manera agregada sin una narrativa detallada al respecto.

38. 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.)

GUIDELINES:
Question 38 focuses on quasi-fiscal activities, asking whether “core” information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) [https://www.elibrary.imf.org/view/IMFO69/24786-9781484331859/24786-9781484331859/24786-9781484331859.xml] provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget [http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf].

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:
c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:
En las sección 2.2.1 Consistencia presupuesto nación y plan financiero (PF) 2023 [p. 165], se presenta los cuasifiscales que se proyectan en la vigencia 2023.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the core information is presented for all quasi-fiscal activities.

Comments: En Colombia por mandato legal solo se pueden ejecutar recursos que estén incluidos dentro del Presupuesto, por tanto se incluyen todos los recursos cuasifiscales que se pagan con recursos del Presupuesto General de la Nación. Decreto 111 de 1996: Artículo 15. Universalidad. El presupuesto contendrá la totalidad de los gastos públicos que se espere realizar durante la vigencia fiscal respectiva. En consecuencia ninguna autoridad podrá efectuar gastos públicos, erogaciones con cargo al Tesoro o transferir crédito alguno, que no figuren en el presupuesto (Ley 38 de 1989, art.11; Ley 179 de 1994, art.55, inciso 3; Ley 225 de 1995, artículo 22)[1]. [1] El principio de universalidad, en sentido estricto se refiere a que todas las rentas y todos los gastos deben figurar en el presupuesto. Sin embargo, la Corte Constitucional ha concluido que, tal como aparece en el EOP, “(...) el principio de universalidad no se aviene con el actual artículo 347 de la Carta Política. El mencionado principio se predica únicamente del gasto y no de los ingresos o rentas.” C. C. Sentencia C-478 del 6 de agosto de 1992. MP: Alejandro Martínez Caballero.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que:

- La pregunta 38 se centra en las actividades cuasifiscales e indaga si se presenta información “esencial” relacionada con dichas actividades. Tales componentes centrales incluyen:
  a) una declaración de propósito o lógica de política para las actividades cuasifiscales (es decir, ¿cual es el motivo para participar en esta actividad?); b) la identificación de los futuros beneficiarios de la actividad cuasifiscal. Dado que la información proporcionada es parcial y agregada, y no están dados todos los elementos esenciales, se mantiene la respuesta "C", en consonancia con la metodología.

39. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:
Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government’s balance sheet.

To answer "a," the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:
d. No, information related to financial assets is not presented.

Source:
No hay información respecto al stock de los activos financieros y su valor.


Comment:
**40. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?**

*(The core information must include a listing of the assets by category.)*

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country’s register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive’s Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: [https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf](https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf)

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer “d” applies if no information is presented on nonfinancial assets held by the government.

**Answer:**

*d. No, information related to nonfinancial assets is not presented.*

**Source:**

No se señala información sobre el stock de los activos no financieros.

**Anexo del Mensaje Presidencial:** [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer

**Opinion:** Agree

Government Reviewer

**Opinion:** Disagree

**Suggested Answer:**

*c. Yes, information is presented, but it excludes some nonfinancial assets.*

**Comments:** El documento Marco Fiscal de Mediano Plazo presenta información sobre activos no financieros del Gobierno. Específicamente para 2022 en el Apéndice 2 hay varias tablas con información relativa a este tema. Este tipo de activos incluye, por ejemplo, activos construidos destinados al beneficio y uso público, o no construidos, como los terrenos, los recursos minerales y energéticos y el espectro electro-magnético.

**IBP Comment**
Se toma nota y agradece el comentario del revisor de gobierno. De acuerdo con la evidencia presentada y un examen más detallado, según las pautas de la OBS, se mantiene la respuesta actual de "D", dado que la información presentada es sobre el flujo de efectivo y no sobre "stock" de los activos no financieros, que es lo que evalúa esta pregunta. Adicionalmente, la información en el MFMP es hasta 2021, y esta pregunta examina información para 2023.

41. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:
Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF’s GFS Manual 2001, http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government’s financial position. Moreover, the obligation to repay this debt affects the government’s ability to pay for other activities.

To answer "a," the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears. If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

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

Source:
La estimación del rezago presupuestal no se puede estimar en la presente vigencia.

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Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

42. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(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.)

GUIDELINES:
Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program; and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.


To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on contingent liabilities.

Answer:
c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:
En el Marco Fiscal de Mediano Plazo, 5.2.2.2. Fondo de Contingencias de las Entidades Estatales (FCEE) [p. 198], y el Anexo del Mensaje Presidencial, Cuadro 1.4.1. Presupuesto General de la Nación 2022-2023 Miles de millones de pesos [p. 56], se señala de manera general los pasivos contingentes y el Fondo Contingente.

Marco Fiscal de Mediano Plazo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FidcPrimaryFile&revision=latestreleased
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Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the core information is presented for all contingent liabilities.

Comments: La Ley 819 de 2003 en su artículo 1 ordena que el Marco Fiscal de Mediano Plazo debe contener una relación de los pasivos contingentes que puedan afectar la situación financiera de la Nación. En 2022 este documento en su capítulo 5 presenta un análisis de los siguientes pasivos contingentes: Garantías por concesiones viales (contratos APP), Litigios judiciales, Desastres naturales, epidemias y pandemias, Pasivos por seguridad social.

IBP Comment
IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, no se pudo identificar evidencias para sostener un cambio de respuesta. Se mantiene la respuesta “C”, dado que faltan elementos esencial para calificar “B”. La información esencial debe incluir una declaración de propósito o lógica de política para cada pasivo contingente; las nuevas garantías o compromisos de seguros propuestos para el año presupuestario; y el monto total de garantías pendientes o compromisos de seguros (exposición bruta) al final del año presupuestario.
43. 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.)

GUIDELINES:

Question 43 focuses on government’s future liabilities and the sustainability of its finances over the longer-term, asking whether “core” information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF’s Fiscal Transparency Handbook (2018) ([https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml)) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example:

- projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.


To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on future liabilities and the sustainability of government’s finances.

**Answer:**

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

**Source:**

En el Marco Fiscal de Mediano Plazo se señala en el Apéndice 4 los “Compromisos de mediano y largo plazo con vigencias futuras” [p. 252] donde se señala las vigencias de 2023 a 2050, pero no las desagrega a detalles por cada uno de los programas, planes o proyectos. Los supuestos macroeconómicos y demográficos utilizados para realizar las proyecciones y la discusión de las implicaciones y riesgos fiscales resultados por las proyecciones no aparecen el documento.

Marco Fiscal de Mediano Plazo: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FdicPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FdicPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree
44. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer “c” also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer “d” applies if no estimates of donor assistance are presented. Select answer “e” if your country does not receive donor assistance.

**Answer:**

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

**Source:**

En la Propuesta de Ley del ejecutivo se menciona de manera general el ingreso esperado en materia de cooperación internacional, y se distribuye el gasto, pero no se señalan las fuentes provenientes. No se señala cooperación en especie. Páginas 5, 12, 13 y 104.

Proyecto de Ley de Presupuesto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200259%2F%2FidcPrimaryFile&revision=latestreleased

Cuadro 4.1.1. Resumen de la homologación vigencia 2023, p. 285
Cuadro 4.1.2. Homologación de las rentas y recursos de capital, p. 287

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**

- **Opinion:** Agree

**Government Reviewer**

- **Opinion:** Agree

45. 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.

GUIDELINES:
Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf) and Principle 1.1.4 of the IMF’s Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

To answer "a," the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:
d. No, information related to tax expenditures is not presented.

Source:
Los gastos tributarios que se presentan en el Anexo del Mensaje Presidencial y Marco Fiscal de Mediano Plazo corresponden a los años 2020 y 2021, años diferentes a la presente versión de la OBS.

Marco Fiscal: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FconexionContent%2FWCC_CLUSTER-197963%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: c. Yes, information is presented, but it excludes some core elements or some tax expenditures.
Comments: La Ley 819 de 2003 en su artículo 1 ordena una estimación del costo fiscal de las exenciones, deducciones o descuentos tributarios existentes. En el Marco Fiscal de Mediano Plazo 2022 en su apéndice 3 se presenta un análisis de los gastos tributarios de los años 2020 y 2021.

IBP Comment
IBP agradece el comentario del revisor de gobierno. Si bien el Marco Fiscal de Mediano Plazo 2022 en su apéndice 3 presenta información sobre gastos tributarios, la información se corresponde a 2020 y 2021, y esta pregunta refiere a estimaciones para el año fiscal en evaluación, es decir FY 2023. En consistencia con los lineamientos metodológicos de la Encuesta, se mantiene la respuesta actual de "d".
46. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**
Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**
a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**Source:**
En el Anexo del Mensaje Presidencial se presenta la “2 Evaluación de los objetivos establecidos en las leyes que autorizaron la creación de rentas de destinación específica -RDE”, a partir de la página 421, ver el detalle en el Cuadro 5.2.3. Rentas de destinación específica, p. 422, además se presenta una descripción narrativa de cada una de las 11 normas que, amparadas en el artículo 359 de la Constitución, han autorizado la creación de rentas de destinación específica. Su aforo presupuestal para 2023 asciende, en conjunto, a $26,4 billones. (Cuadro 5.2.1). En este sentido, dado que el artículo 359 de la Constitución de Colombia prohíbe la existencia de rentas nacionales de destinación específica, exceptuando aquellas destinadas a las participaciones previstas en la misma Constitución, se entiende se presentan todos los ingresos reservados.

Ver:
5.2 Evaluación de los objetivos establecidos en las leyes que autorizaron la creación de rentas de destinación específica -RDE, p. 421 - 432
Cuadro 5.2.3. Rentas de destinación específica, p. 422
Cuadro 5.2.4. Destinación específica – Impuesto de renta, p. 432

Adicionalmente se presenta información sobre los compromisos de mediano y largo plazo con vigencias futuras. En el Marco Fiscal de Mediano Plazo en los apéndices 4 y 5 (p. 252 y p. 259) se señalan los compromisos de mediano y largo plazo con vigencias futuras, y el costo de las leyes sancionadas en 2021 respectivamente.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Marco Fiscal de Mediano Plazo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-197963%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

47. 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?

**GUIDELINES:**
Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the
In some countries, the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

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**Answer:**

**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.

**Source:**

En la sección 4.2.3 del Anexo del Mensaje Presidencial se expresan la descripción de las categorías funcionales para la vigencia 2023. Allí se señala el presupuesto por entidad y se señalan los programas que estas entidades implementarían en el año.

Anexo Mensaje Presidencial: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer

*Opinion: Agree*

Government Reviewer

*Opinion: Agree*

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**48. 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)?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent ([http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16](http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16)), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

**Answer:**

**d.** No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.
49. 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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present nonfinancial data on...
50. 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?

GUIDELINES:
Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program in all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive’s Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

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

Source:
En el Cuadro 1.4.7. “Metas y recursos de inversión vigencia 2023 por sector y programa” [p. 78] del Anexo de Mensaje Presidencial se presentan los productos pero no se especifican los programas a los cuales hacen referencia.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2FFidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
51. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

GUIDELINES:
Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive’s Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive’s Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:
a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:
En la sección 1.4.3.3 “Avances del presupuesto de inversión informado por desempeño y resultados” [p.78] del Anexo de Mensaje Presidencial se encuentran en concordancia los objetivos.

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

52. 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?

GUIDELINES:
Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government’s commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses “program budgeting,” where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive’s Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using
program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program. Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:
c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:
En la sección 4.2.3 "Descripción de las categorías funcionales" se mencionan de manera general algunos rubros en algunos proyectos. Ver:
Seccion 1.1 Objetivos y metas [p. 24], SubSección 1.1.1 Propósitos centrales: Reducción de la Pobreza y Competitividad económica con Responsabilidad Fiscal [p. 26]

Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

53. 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)?

GUIDELINES:
Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive’s management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer “a,” the executive must prepare a detailed budget timetable and release it to the public. A “b” answer applies if the timetable is made public, but some details are not included. A “c” response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer “d” applies if no timetable is made available to the public. As long as a timetable for formulating the Executive’s Budget Proposal is released, answer “a,” “b,” or “c” may be selected, even if the Executive’s Budget Proposal is not made publicly available.

Answer:
a. Yes, a detailed timetable is released to the public.

Source:
ASPECTOS GENERALES DEL PROCESO PRESUPUESTAL COLOMBIANO, paginas 85-89, 305, 307
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-156332%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
54. 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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

En el Anexo 1 CIRCULAR EXTERNA “Anteproyecto de Presupuesto para la vigencia 2023: Contexto Económico, Supuestos Macroeconómicos, criterios y aspectos a considerar” se presentan proyecciones macroeconómicas para el presupuesto en la vigencia 2023. Si bien no se observa información sobre las tasas de interés, se observa información adicional, y la metodología de la OBS indica que la respuesta "b" también se acepta si uno de los elementos principales no se presenta pero se presenta información adicional más allá de los elementos principales.


Comment:
55. 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.)

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government’s expenditure policies and priorities.

Source:

En el Formulario. 2 “Del Anteproyecto del Presupuesto General de la Nación 2023” (Detalle gastos por entidad), se expresa las asignaciones de gasto pensadas para la vigencia 2023 señala algunos conceptos de gasto, pero no los desagrega en políticas o programas. En la sección de el presupuesto de inversión, en la página 468, se observa una discusión narrativa sobre políticas y prioridades.

Anteproyecto del presupuesto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191087%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with
estimates provided by revenue category — tax and non-tax — or some of the major individual sources of revenue, such as the Value Added Tax or the income
tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies
and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core
components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information
beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but
some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

**Answer:**
d. No, information related to the government’s revenue policies and priorities is not presented.

**Source:**
En el Cuadro No. 2 “Resumen anteproyecto del Presupuesto Ingresos Establecimientos Públicos 2023 (Por entidad)” se presentan los ingresos
estimados que cada entidad espera obtener en la vigencia 2023. No obstante, no desagregan por políticas o prioridades.

Anteproyecto del presupuesto 2023: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-
191087%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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**57. 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?**

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the
country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments,
or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available
revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt
that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the
deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to
avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and
must be paid back in full.

To answer “a,” the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a “b” answer, the
Pre-Budget Statement must present two of those three estimates. For a “c” answer, the PBS must present one of the three estimates. Answer “d” applies if no
information on borrowing and debt is presented in the PBS.
58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**
Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer “a,” expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**
b. No, multi-year expenditure estimates are not presented.

**Source:**
No hay información en el anteproyecto ni en ninguno de los anexos que presente información plurianual.

Anteproyectos y anexos:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/anteproyecto2023

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**
Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

**Answer:**
c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

**Source:**
En el presupuesto aprobado en el artículo 2 se presenta la clasificación administrativa, donde se desagrega por presupuesto de inversión y funcionamiento, pero no se presenta la clasificación funcional ni económica.

Presupuesto aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**
Administrative classification

**Source:**
En el presupuesto aprobado se presenta la clasificación administrativa pero no se presenta la clasificación funcional ni económica.

Presupuesto aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?
Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer “b,” the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Enacted Budget.

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

Source:
En el presupuesto aprobado en el artículo 2 se presenta información a nivel de programas en el "Presupuesto de Inversión" de cada entidad, sin embargo, en el "Presupuesto de Funcionamiento" no se presenta la desagregación.

Presupuesto aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:
a. Yes, the Enacted Budget presents revenue estimates by category.

Source:
Los ingresos en el Presupuesto Aprobado se presentan en el artículo 1 y están clasificados por ingresos corrientes, recursos de capital, contribuciones parafiscales y fondos especiales. No se señala los ingresos tributarios y no tributarios.

Presupuesto aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree
62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:
Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:
d. No, the Enacted Budget does not present individual sources of revenue.

Source:
Solo se señalan como fuentes los ingresos corrientes, recursos de capital, contribuciones parafiscales y fondos especiales, no se desagrega por ninguna fuente individual. Revisar el artículo 1.

Presupuesto aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERS-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

63. 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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the
deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

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

Source:
En el presupuesto aprobado se presenta información sobre el servicio de la deuda pública en la vigencia 2023, en términos generales y sobre algunas unidades administrativas, pero no sobre el monto de dichos préstamos ni el pago de intereses. Revisar el artículo 2.

Presupuesto aprobado: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

64. 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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:
a. The Citizens Budget provides information beyond the core elements.

Source:
El Presupuesto Ciudadano del 2023 contiene: las etapas presupuestales (Ley, Anteproyecto, Proyecto, Decreto), la definición de Presupuesto Ciudadano y Presupuesto General de la Nación, el Marco Legal e Institucional, el Cronograma Presupuestal, expectativas económicas, cómo usa el gobierno este dinero según sector o entidad, de dónde obtiene el dinero, los grande rubros, los proyectos con mayor rubro, proyectos de mayor rubro por sectores sociales y Sistema General de Participaciones SGP.
65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**
Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer “a,” the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option “b” applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive’s official website and distributing printed copies of it. Option “c” applies if the Citizens Budget is disseminated through only posting on the executive’s official website. Option “d” applies when the executive does not publish a Citizens Budget.

**Answer:**
c. A Citizens Budget is disseminated only by using one means of dissemination.

**Source:**
El Presupuesto Ciudadano aparece en la página web del Ministerio de Hacienda y Crédito Público en el Portal de Transparencia Económica. Se presenta desde la herramienta de Power BI.

Min Hacienda: https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

Portal de Transparencia: https://www.pte.gov.co/Presup-ciudadano

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

66. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**
Question 66 asks whether the executive has established mechanisms to identify the public’s requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive’s Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.
To answer “a,” the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option “b” applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option “c” applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option “d” applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

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

GUIDELINES: Question 67 asks if “citizens” versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer “a,” a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option “b” applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option “c” applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option “d” if no “citizens” version of budget documents is published.
68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:
Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:
a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:
En los informes de ejecución de la vigencia 2022 se señala la clasificación administrativa, económica y funcional.

Tomando de ejemplo el Informe de Noviembre ver:
Cuadro 2. Ejecución del PGN por Tipo de Gasto, página 11
Cuadro 3. Ejecución del PGN de funcionamiento por sectores
Clasificación Administrativa: Documento de Excel - 08. Ejecución Presupuesto General de la Nación detalle por Sector, entidad y rubro

Informe Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FconexionContent%2FWCC_CLUSTER-187011%2F%2FidcPrimaryFile&revision=latestreleas
Informe Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FconexionContent%2FWCC_CLUSTER-
68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:
Administrative classification
Economic classification
Functional classification

Source:
En los informes de ejecución de la vigencia 2022 se señala la clasificación administrativa, económica y funcional.

Tomando de ejemplo el Informe de Noviembre ver:
Cuadro 2. Ejecución del PGN por Tipo de Gasto, página 11
Cuadro 3. Ejecución del PGN de funcionamiento por sectores
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208840%2F%2FidcPrimaryFile&revision=latestreleased

Clasificación Administrativa: Documento de Excel - 08. Ejecución Presupuesto General de la Nación detalle por Sector, entidad y rubro

Informe Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187011%2F%2FidcPrimaryFile&revision=latestreleased
Informe Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187685%2F%2FidcPrimaryFile&revision=latestreleased
Informe Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191066%2F%2FidcPrimaryFile&revision=latestreleased
Informe Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-194667%2F%2FidcPrimaryFile&revision=latestreleased
Informe Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-196888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Junio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-199100%2F%2FidcPrimaryFile&revision=latestreleased
Informe Julio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Agosto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-202352%2F%2FidcPrimaryFile&revision=latestreleased
Informe Septiembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-204166%2F%2FidcPrimaryFile&revision=latestreleased
Informe Octubre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-206459%2F%2FidcPrimaryFile&revision=latestreleased
Informe Noviembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208840%2F%2FidcPrimaryFile&revision=latestreleased
69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**
Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer “b,” In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer “d” applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**
c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

**Source:**
En las tablas de Concentración de la Apropiación vigente de inversión, se señalan algunos programas en la vigencia 2022.

Ver por ejemplo “Cuadro 6. Concentración de la ejecución del presupuesto de inversión por sectores y principales programas”, p. 24 del Informe de Noviembre.

Informe Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187011%2F%2FIdcPrimaryFile&revision=latestreleased
Informe Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187685%2F%2FIdcPrimaryFile&revision=latestreleased
Informe Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191086%2F%2FIdcPrimaryFile&revision=latestreleased
Informe Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-194660%2F%2FIdcPrimaryFile&revision=latestreleased
Informe Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-
70. 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?

GUIDELINES:
Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer “a,” comparisons must be made for expenditures presented in the In-Year Reports.

Answer:
a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

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

**GUIDELINES:**
Questions 71 asks whether In-Year Reports present actual revenues by “category”—that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” In-Year Reports must present revenue estimates classified by category.

**Answer:**
b. No, In-Year Reports do not present actual revenue by category.

**Source:**
En los informes de ejecución no se presenta información de los ingresos.

Informes:
- Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187011%2F%2FidcPrimaryFile&revision=latestreleased
- Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187685%2F%2FidcPrimaryFile&revision=latestreleased
- Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191066%2F%2FidcPrimaryFile&revision=latestreleased
- Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-194667%2F%2FidcPrimaryFile&revision=latestreleased
- Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-196888%2F%2FidcPrimaryFile&revision=latestreleased
- Junio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-199100%2F%2FidcPrimaryFile&revision=latestreleased
- Julio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200888%2F%2FidcPrimaryFile&revision=latestreleased
- Agosto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-202352%2F%2FidcPrimaryFile&revision=latestreleased
- Septiembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-204666%2F%2FidcPrimaryFile&revision=latestreleased
- Octubre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-206459%2F%2FidcPrimaryFile&revision=latestreleased
- Noviembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208840%2F%2FidcPrimaryFile&revision=latestreleased
72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:
Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:
d. No, In-Year Reports do not present individual sources of actual revenue.

Source:
No hay información concerniente a los tipos de ingresos, solo se presentan los gastos.

Informe Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187011%2F%2FidcPrimaryFile&revision=latestreleased
Informe Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187685%2F%2FidcPrimaryFile&revision=latestreleased
Informe Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191066%2F%2FidcPrimaryFile&revision=latestreleased
Informe Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-194667%2F%2FidcPrimaryFile&revision=latestreleased
Informe Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-196888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Junio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-199100%2F%2FidcPrimaryFile&revision=latestreleased
Informe Julio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200880%2F%2FidcPrimaryFile&revision=latestreleased
Informe Agosto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-202352%2F%2FidcPrimaryFile&revision=latestreleased
Informe Septiembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-204166%2F%2FidcPrimaryFile&revision=latestreleased
Informe Octubre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-206459%2F%2FidcPrimaryFile&revision=latestreleased
Informe Noviembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208840%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

**GUIDELINES:**

**Answer:**

b. No, comparisons are not made for revenues presented in the In-Year Reports.

**Source:**

No hay información de los ingresos, solo de la ejecución.

Informe Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187011%2F%2FidcPrimaryFile&revision=latestreleased
Informe Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187685%2F%2FidcPrimaryFile&revision=latestreleased
Informe Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191066%2F%2FidcPrimaryFile&revision=latestreleased
Informe Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-194667%2F%2FidcPrimaryFile&revision=latestreleased
Informe Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-196888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Junio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-199100%2F%2FidcPrimaryFile&revision=latestreleased
Informe Julio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Agosto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-202352%2F%2FidcPrimaryFile&revision=latestreleased
Informe Septiembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-20416%2F%2FidcPrimaryFile&revision=latestreleased
Informe Octubre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-206459%2F%2FidcPrimaryFile&revision=latestreleased
Informe Noviembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208840%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

En el documento de informe semestral de mitad de año sí se publican el detalle de comparación entre aforos y recaudos de ingresos del año anterior (páginas 235-243). El enlace es: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased
74. 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?

GUIDELINES:
Question 74 asks about three key estimates related to borrowing and debt:
- the amount of net new borrowing so far during the year;
- the central government’s total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” In-Year Reports must present all three estimates of borrowing and debt. For a “b” answer, In-Year Reports must present two of those three estimates. For a “c” answer, IYRs must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in In-Year Reports.

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

Source:
En los informes de ejecución se señala la composición del servicio de deuda en las tablas de Apropiación inicial PGN 2022 y modificaciones acumuladas. De esta forma se refiere la destinación del presupuesto en el pago de intereses, no se refiere al monto total de deuda, ni de los préstamos nuevos.

Informe Enero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187011%2F%2FidcPrimaryFile&revision=latestreleased
Informe Febrero: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-187685%2F%2FidcPrimaryFile&revision=latestreleased
Informe Marzo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-191066%2F%2FidcPrimaryFile&revision=latestreleased
Informe Abril: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-194667%2F%2FidcPrimaryFile&revision=latestreleased
Informe Mayo: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-196888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Junio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-199100%2F%2FidcPrimaryFile&revision=latestreleased
Informe Julio: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200888%2F%2FidcPrimaryFile&revision=latestreleased
Informe Agosto: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-202352%2F%2FidcPrimaryFile&revision=latestreleased
Informe Septiembre: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-204166%2F%2FidcPrimaryFile&revision=latestreleased
75. 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.)

GUIDELINES:
Question 75 focuses on the composition of government debt, asking whether “core” information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country’s citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer “a,” In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer “b,” In-Year Reports must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:
La única información es concerniente al servicio de la deuda, señalando el capital y los intereses que se pagaron en el mes. Ver las tablas de Apropiación inicial PGN 2022 y modificaciones acumuladas.
76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

**GUIDELINES:**

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive’s Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive’s Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

**Answer:**

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

**Source:**

No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:

https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacion2022/pgn2022

**Comment:**

Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la
GUIDELINES:
Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer “a,” the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive’s Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A “d” response applies if the expenditure estimates have not been updated.

Answer:
d. No, expenditure estimates have not been updated.

Source:
No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022

Comment:
Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la puntuación más baja (D).
78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent on; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of these three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

**Answer:**

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

**Source:**

No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022

**Comment:**

Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la puntuación más baja (D).

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Government Reviewer

Opinion: Disagree

Suggested Answer:
c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: En el informe semestral de mitad de año se incluye la ejecución se presenta únicamente la clasificación por concepto de ingreso y objeto de gasto (administrativa).

IBP Comment

IBP agradece y toma nota del comentario de los revisores. Respecto al comentario del revisor anónimo, se resalta que, dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]. Respecto al comentario del revisor de gobierno, favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
None of the above

Source:
No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: MYR IS NOT PUBLISHED

Comments: A LA FECHA DE ELABORACIÓN DEL ANÁLISIS EL MYR NO SE ENCUENTRA PUBLICADO

Government Reviewer

Opinion: Disagree

Suggested Answer: En el informe semestral de mitad de año se incluye la ejecución se presenta únicamente la clasificación por concepto de ingreso y objeto de gasto (administrativa).

IBP Comment

IBP agradece y toma nota del comentario de los revisores. Respecto al comentario del revisor anónimo, se resalta que, dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]. Respecto al comentario del revisor de gobierno, favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional
To answer “a,” the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer “b,” the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Mid-Year Review.

**Answer:**

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

**Source:**

No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022

**Comment:**

Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la puntuación más baja (D).

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

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive’s Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A “d” response applies if the revenue estimates have not been updated.

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022
81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

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

Source:

No está publicado el informe de medio año de la vigencia 2022.

Presupuesto Público 2022:

https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022

Comment:

Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la puntuación más baja (B).

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: A LA FECHA DE ELABORACIÓN DEL ANÁLISIS EL MYR NO SE ENCUENTRA PUBLICADO

Government Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: En el Plan Financiero, documento que forma parte del Marco Fiscal de Mediano Plazo, se incluyen proyecciones de ingresos fiscales actualizadas por categoría de impuestos para el cierre del año en curso. Evidencia de esto se encuentra en el siguiente enlace para 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscaldemedia
noplazo2022

IBP Comment
IBP agradece y toma nota del comentario de los revisores. Respecto al comentario del revisor anónimo, se resalta que, dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]: Respecto al comentario del revisor de gobierno, favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

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

Source:
No está publicado el informe de medio año de la vigencia 2022.
Presupuesto Público 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2022/pgn2022

Comment:
Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la puntuación más baja (D).

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: A LA FECHA DE ANÁLISIS EL MYR NO SE ENCONTRABA PUBLICADO

Government Reviewer
Opinion: Disagree
Suggested Answer: b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
Comments: En el Plan Financiero, documento que forma parte del Marco Fiscal de Mediano Plazo, se incluyen proyecciones de ingresos fiscales actualizadas por categoría de impuestos para el cierre del año en curso. Evidencia de esto se encuentra en el siguiente enlace para 2022:
https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscaldemedia
noplazo2022

IBP Comment
IBP agradece y toma nota del comentario de los revisores. Respecto al comentario del revisor anónimo, se resalta que, dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]: Respecto al comentario del revisor de gobierno, favor ver comentario de IBP en MYR-2. Revisada la evidencia disponible, se debe mantener la valoración del investigador.
83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government’s total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- Interest rates on the debt;
- Maturity profile of the debt; and
- Whether the debt is domestic or external.

To answer “a,” the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive’s Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A “d” response applies if the estimates of borrowing and debt have not been updated.

Answer:

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

Source:

No hay informe de medio año publicado en la página del Ministerio de Hacienda.

Comment:

Dado que se considera que el MYR no está disponible públicamente, según la metodología de la OBS, todas las preguntas deben recibir la puntuación más baja (D).

Peer Reviewer

- Opinion: Disagree
- Suggested Answer: e. Not applicable/other (please comment).
- Comments: A LA FECHA DE ANÁLISIS, EL MYR NO SE ENCONTRABA PUBLICADO

Government Reviewer

- Opinion: Disagree
- Suggested Answer:
  - 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.
- Comments: El documento del Marco Fiscal de Mediano Plazo incluye proyecciones de ingresos fiscales actualizadas de la deuda pública par el cierre del año en curso. Evidencia de esto se encuentra en el siguiente enlace para 2022: https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedianoplazo2022

IBP Comment

IBP agradece y toma nota del comentario de los revisores. Respecto al comentario del revisor anónimo, se resalta que, dado que se considera que la
84. 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?

GUIDELINES:
Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

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

Source:
En la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial, en el Cuadro 3.1.7. Modificaciones presupuestales 2021, Miles de millones de pesos, se presenta los niveles de gasto propuestos y los efectivos en la vigencia 2021. 3.1.3.1.6 Presupuesto de gastos definitivo, p. 191
Cuadro 3.1.11 Presupuesto de gasto definitivo 2021
Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.
b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

En el Anexo del Mensaje Presidencial en la sección 3.1 se señala la ejecución presupuestal de 2021. En esta se señala la clasificación funcional y económica.

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
Comments: En el documento se presentan las estimaciones de gasto en los 3 tipos de clasificación.

IBP Comment
Se toma nota y agradecen los comentarios de los revisores externos. Favor tomar en cuenta que esta pregunta refiere al Informe de Fin de Año (YER). Para los fines de contestar esta pregunta solo se ocupa la sección "3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo Mensaje Presidencial Presupuesto General de la Nación 2023", (páginas 176 -234) del Anexo de Mensaje Presidencial. Durante una verificación de coherencia del IBP, para garantizar la coherencia metodológica y entre países, y después de una nueva revisión y en consulta con el equipo de investigación, no se pudo identificar ninguna evidencia con respecto a clasificación administrativa que respalde un cambio en la respuesta. En consistencia con la metodología, se mantiene la respuesta actual.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
Economic classification
Functional classification

Source:
Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Administrativa, Económica y Funcional
86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:
Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer “b” if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer “c” if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer “d” if expenditures are not presented by program in the Year-End Report.

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

Source:
En la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial, en el Cuadro 3.1.18 Ejecución del presupuesto de inversión 2021 - Principales programas Miles de millones de pesos (p. 200) se encuentran algunos de los programas con su respectiva inversión.

87. 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?

GUIDELINES:
Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer “b” if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer “c” if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer “d” if no estimates of the differences are presented in the Year-End Report.

Answer:
a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative
88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:
Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:
a. Yes, the Year-End Report presents revenue estimates by category.

Source:
En la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial, subsección 3.1.2, se señalan las fuentes de ingreso para la vigencia 2021.
Cuadro 3.1.2 Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2021
Miles de millones de pesos, p. 180

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:
Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer: 
b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source: 
En la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial, en la subsección 3.1.2 se presentan los ingresos proyectados y los ingresos reales en la vigencia 2021, refiriendo a algunas de las fuentes individuales.

Cuadro 3.1.2 Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2021
Miles de millones de pesos, p. 180

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

90. 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?

GUIDELINES:
Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.
Answer:

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.

Source:

En la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial, en el Cuadro 3.1.17 Ejecución servicio de la deuda pública 2021, se señala el monto del servicio de la deuda del gobierno central en la vigencia del año presupuestario, y los pagos de intereses de la deuda pendiente para el año presupuestario, pero no representa el total de la deuda.

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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.

Comments: El Marco Fiscal de Mediano Plazo presenta la situación de la deuda pública del Gobierno Nacional Central y del Gobierno general proyectada en el Marco fiscal anterior y la desviación respectiva acompañada de una narrativa sobre la sostenibilidad de la deuda. https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/marcofiscalmedianoplazo/marcofiscalmedianoplazo2022

IBP Comment
Se toma nota y agradece los comentarios de los revisores externos. Favor tomar en cuenta que esta pregunta refiere al Informe de Fin de Año (YER). Para los fines de contestar esta pregunta solo se ocupa la sección "3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo Mensaje Presidencial Presupuesto General de la Nación 2023", (páginas 176 -234) del Anexo de Mensaje Presidencial. El Marco Fiscal de Mediano Plazo no se considera un documento de soporte del informe de fin de año. En consistencia con la metodología, se mantiene la respuesta actual.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The interest payments on outstanding debt for the budget year

Source:

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: The interest payments on outstanding debt for the budget year Whether the debt is domestic or external

Comments: LA TABLA DE LA PÁGINA 199 DISCRIMINA LA COMPOSICIÓN ENTRE DEUDA INTERNA Y EXTERNA.

Government Reviewer
Opinion: Disagree
Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**
Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive’s Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer “c” if 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, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

**Answer:**
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.

**Source:**
No hay en la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial un pronóstico macroeconómico original para el año fiscal y el resultado real del año 2021.

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:
92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:
Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

Source:
No hay en la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial información de los datos no financieros en la ejecución del presupuesto de 2021.

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**
Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

**Answer:**
d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**
No hay en la Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial información de los datos no financieros en la ejecución del presupuesto de 2021.

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

94. 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?

**GUIDELINES:**
Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country’s most impoverished populations and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country’s most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country’s most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

**GUIDELINES:**
Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

**Answer:**
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.

**Source:**
En el Cuadro 3.1.5 Presupuesto General de la Nación - Ejecución Fondos Especiales: aforo y recaudo 2021 del Anexo de Mensaje Presidencial, donde se presentan las estimaciones originales de fondos extrapresupuestarios y el resultado real.

Sección 3.1 Ejecución Presupuestal de la vigencia fiscal 2021 - Anexo del Mensaje Presidencial:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=2FConexionContent%2FWCC_CLUSTER-200258%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?
GUIDELINES:
Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document “Financial Statements of the Government of New Zealand 2013” ([https://treasury.govt.nz/sites/default/files/2013-10/fsznz-year-jun13.pdf](https://treasury.govt.nz/sites/default/files/2013-10/fsznz-year-jun13.pdf))

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:
La Contaduría General de la Nación en el Informe de SITUACIÓN FINANCIERA Y RESULTADOS CONSOLIDADOS DEL NIVEL NACIONAL presenta el estado financiero:

Link: [https://www.contaduria.gov.co/situacion-financiera-y-de-resultados-del-nivel-nacional-balance-general-de-la-nacion/-/document_library/BeVUxC4c6mLh/view_file/5431925?_com_liferay_document_library_web_portlet_DLPortlet_INSTANCE_BeVUxC4c6mLh_redirect=https%3A%2F%2Fwww.contaduria.gov.co%3A443%2Fsituacion-financiera-y-de-resultados-del-nivel-nacional-balance-general-de-la-nacion%3Fp_p_id%3Dcom_liferay_document_library_web_portlet_DLPortlet_INSTANCE_BeVUxC4c6mLh%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview](https://www.contaduria.gov.co/situacion-financiera-y-de-resultados-del-nivel-nacional-balance-general-de-la-nacion/-/document_library/BeVUxC4c6mLh/view_file/5431925?_com_liferay_document_library_web_portlet_DLPortlet_INSTANCE_BeVUxC4c6mLh_redirect=https%3A%2F%2Fwww.contaduria.gov.co%3A443%2Fsituacion-financiera-y-de-resultados-del-nivel-nacional-balance-general-de-la-nacion%3Fp_p_id%3Dcom_liferay_document_library_web_portlet_DLPortlet_INSTANCE_BeVUxC4c6mLh%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity’s financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 ([https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/](https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/)) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 ([https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/](https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/)) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

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

Source:
Los Informes de Auditoría elaborados por la Contraloría General de la República (CGR) sobre el Informe de Gestión 2019-2020 y el Informe de Auditoría del Balance General de Hacienda Pública de la Nación 2021 señalan análisis de las finanzas, cumplimiento a las normas y el rendimiento financiero.

Ver, Tabla 15 - PNVCF 2021 – Auditorías ejecutadas por tipo, página 39

Auditoría del Balance General de Hacienda Pública de la Nación 2021:
https://www.contraloria.gov.co/documents/20125/3420939/Informe+de+Auditoría+del+Balance+General+de+Hacienda+Pública+2021.pdf/e3e0c8f-2987-c953-0b60-72f1178adcb3?t=1665419510347

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI’s mandate has been audited.

The SAI’s mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI’s mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer “a,” all expenditures within the SAI’s mandate must be audited. A “b” response applies if at least two-thirds, but not all, expenditures within the SAI’s mandate have been audited. A “c” response is appropriate when less than two-thirds of expenditures within the SAI’s mandate have been audited. A “d” response applies when no expenditures have been audited.

Answer:
b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.

Source:
En el Informe de Gestión 2021 - 2022 se menciona en la página 11 que para la vigencia 2021, la cobertura "de un total de 600 sujetos de control, se auditaron 269 sujetos de control sectorizados, equivalentes a una cobertura del 44,8%.


Comment:

Peer Reviewer
Opinion: Agree
99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:
a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:
En la Auditoria del Balance General de Hacienda, en la vigencia 2021, se señala que se hizo un seguimiento permanente a varios ítems del presupuesto, entre ellos los fondos no presupuestarios, señalando las particularidades de cada uno. Ver Anexo II, p. 68 Auditoría del Balance General de Hacienda: https://www.contraloria.gov.co/documents/20125/3420939/Informe+de+Auditoría+del+Balance+General+de+Hacienda+Público+2021. pdf/e3e0c85f-2987-c953-0b60-72f17ac6b367?e=1665419510347

Comment:
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?

GUIDELINES:
Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI’s audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

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

d. No, the executive does not report on steps it has taken to address audit findings.

Source:
Los documentos considerados reporte de auditoría, elaborados por la Contraloría General de la República, no incluyen un resumen ejecutivo con los hallazgos encontrados en la auditoría.

No hay evidencia sobre la publicación de las medidas tomadas por el Gobierno Nacional para responder a los hallazgos encontrados en los informes de la Contraloría.

Comment:

 Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: En cada uno de los informes de auditoría se incluyen resúmenes de la opinión y los hallazgos. Que se consolidan en la Cuenta General del Presupuesto y del Tesoro que se presenta anualmente. La respuesta debe ser la opción a. Además en la Guía de Auditoría de la CGR está expresado que se debe realizar un resumen de los hallazgos. [https://www.contraloria.gov.co/es/web/guest/resultados/proceso-auditor/auditorias-liberadas]

IBP Comment
Se tomaron nota y agradece el comentario del revisor. Se mantiene la respuesta actual de "D". El enlace que funciona es este: [https://www.contraloria.gov.co/es/web/guest/resultados/proceso-auditor/auditorias-liberadas] Este vincula a auditorías sectoriales pero no necesariamente al Informe de Auditoría del Balance General de Hacienda Pública que es lo que se examina en esta pregunta.
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?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

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

**Source:**

No hay evidencia al respecto en la página del Congreso ni la Contraloría.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La respuesta es la a puesto se hace un seguimiento a todas las recomendaciones y hallazgos y en la siguiente auditoría se verifica el cumplimiento a los compromisos con las entidades. https://www.contraloria.gov.co/en/web/guest/resultados/proceso-auditor/auditoriasliberadas

IBP Comment

Se toma nota y agradece el comentario del revisor. Se mantiene la respuesta actual de "D". El enlace que funciona es este:


103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:
Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (https://www.cbo.gov/), the Parliamentary Budget Office in South Africa (https://www.parliament.gov.za/parliamentary-budget-office), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, http://www.cefp.gob.mx/); or Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (https://obr.uk/) and the High Council for Public Finances in France (Haut Conseil des finances publiques, https://www.hcfp.fr/).


To answer “a,” there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer “b” applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer “c” applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer “d” applies if no IFI exists.

If the answer is “a,” “b,” or “c,” please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is “a” or “b,” identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI’s total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:
b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:
En la Ley 1473: https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?id=43236#:~:text=La presente ley tiene por objeto establecer un marco legal que, en complementación con la constitución y las leyes ambientales, permita la estabilidad macroeconómica del país.

Comment:

El artículo 14 de la Ley 1473 de 2011 dispuso la conformación de un Comité Consultivo para la Regla Fiscal, el cual ha de ser independiente y se debe pronunciar técnicamente sobre la definición de parámetros para la regla fiscal, las propuestas del gobierno sobre cambios frente a la regla fiscal y un informe de cumplimiento que el gobierno debe presentar ante las Comisiones Económicas del Congreso de la República.

Este comité estará reglamentado por el gobierno en lo que corresponde a la selección de miembros y al funcionamiento, los participantes serán los decaños de las facultades de economía de diferentes Instituciones de Educación Superior del país, miembros de centros de investigación expertos, consultores y presidentes de comisiones de asuntos económicos del Congreso de la República.

La autonomía de esta instancia es limitada y analiza el cumplimiento de las reglas fiscales.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Comments: El artículo 61 de la Ley 2155 de 2021 creó el Comité Autónomo para la Regla Fiscal (CARF) con el propósito de fortalecer la institucionalidad relativa a la formulación del PGN y la política fiscal. El CARF sustituyó el Comité Consultivo para la Regla Fiscal (CCRF), creado por la Ley 1473 de 2011. En línea con estándares internacionales, la Ley 2155 de 2021 dotó el CARF con mayor autonomía, funciones y fortaleza técnica que la otorgada al CCRF por la ley 1473 de 2011. La Ley 2155 señala que los informes, estudios y conceptos que elabora el CARF deben tener amplia difusión pública para fomentar la transparencia y la rendición de cuentas sobre la situación fiscal del país, por lo cual están publicados en el siguiente sitio web: https://www.carf.gov.co/webcenter/portal/ComitAutonomodeReglaFiscal

Researcher Response
Si bien el CARF cuenta con personal y en sus informes se ve gestión de sus actividades, no se sabe si tienen recursos suficientes para llevar a cabo
sus tareas (se creería que sí, pero no se tiene un documento que dé cuenta de cuánto es el recurso), dado que no se encuentra información que lo corrobore. Actualmente, cuentan con 12 personas, de las cuales 9 de ellas tienen perfiles ligados al estudio de la economía.

IBP Comment
IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que: En 2021 hubo una reforma de la ley, y el artículo 61 de la Ley 2155 de 2021 creó el Comité Autónomo para la Regla Fiscal (CARF) con el propósito de fortalecer la institucionalidad relativa a la formulación del PGN y la política fiscal. El CARF sustituyó al Comité Consultivo para la Regla Fiscal (CCRF), creado por la Ley 1473 de 2011. https://www.carf.gov.co/webcenter/portal/ComitAutnomodeReglaFiscal La Ley 2155 establece que el "Comité contará con un equipo técnico definido y seleccionado por los miembros del Comité, los cuales serán contratados a través del Ministerio de Hacienda y Crédito Público, quien dispondrá de una apropiación en sus gastos de funcionamiento en su sección presupuestal para este propósito." En este sentido, se considera que la CARF no cuenta con autonomía presupuestaria y en este sentido se mantiene la respuesta actual.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:
Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive’s budget reflecting the government’s policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive’s budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government’s forecasts. Some others have no role at all in forecasting.

To answer “a”, there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer “b” applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer “c” applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option “d” if there is no IFI, or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is “a” or “b,” please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is “c”, please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:  
c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

Comment:  
El Comité Consultivo de la Regla Fiscal no hace proyecciones propias, solo analiza la regla fiscal con datos e información suministrada por otras entidades centrándose su mirada en la regla fiscal.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Comments: La Ley 2155 señala que los informes, estudios y conceptos que elabora el CARF deben tener amplia difusión pública para fomentar la transparencia y la rendición de cuentas sobre la situación fiscal del país, por lo cual están publicados en el siguiente sitio web: https://www.carf.gov.co/webcenter/portal/ComitAutnomodeReglaFiscal los cuales incluyen proyecciones macroeconómicas y fiscales.
105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer “a,” the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer “b” applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer “c” applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer “d” applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

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<tr>
<th>Answer</th>
<th>Source</th>
<th>Comment</th>
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<tr>
<td>d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.</td>
<td></td>
<td>El Comité Consultivo de la Regla Fiscal, de acuerdo a la información disponible, no presenta evidencia de hacer costeo de las nuevas políticas propuesta para el presupuesto.</td>
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**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, the IFI publishes its own costings of all new policy proposals.

**Comments:** La Ley 2155 señala que los informes, estudios y conceptos que elabora el CARF deben tener amplia difusión pública para fomentar la transparencia y la rendición de cuentas sobre la situación fiscal del país, por lo cual están publicados en el siguiente sitio web: https://www.carf.gov.co/webcenter/portal/ComitAutnomodeReglaFiscal los cuales incluyen proyecciones macroeconómicas y fiscales con autonomía en la elaboración de sus metodologías y análisis.

**Researcher Response**

En los documentos que aparecen en la página web de la CARF no se identifica información respecto a propuestas de políticas o al impacto de políticas que estén vigentes. Se recomienda mantener la opción D.

**IBP Comment**

Se toma nota y agradece el comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y consultas con el equipo investigador, se determinó que: Más allá de lo que indique la Ley 2155, esta pregunta examina si en la práctica el CARF publica sus propios costos de propuestas de nuevas políticas para evaluar su impacto en el presupuesto. No se pudo identificar evidencias para sostener un cambio de respuesta. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "D". https://www.carf.gov.co/webcenter/portal/ComitAutnomodeReglaFiscal/pages_documentos
106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES: Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer “a” if this occurred five times or more; “b” for three times or more, but less than five times; and “c” for once or twice. Answer “d” should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:  
d. Never, or there is no IFI.

Source:

Comment: No hay evidencia de las participaciones de un miembro del Comité Consultivo de la Regla Fiscal, como IFI actualmente operativa en el país, en las comisiones fiscales y presupuestales en el legislativo.

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:  
c. Rarely (i.e., once or twice).

Comments: Se ha convertido en una práctica que las comisiones económicas escuchen el informe de regla fiscal durante las discusiones del presupuesto, de hecho el Comité Autónomo de la regla Fiscal presenta un informe a las comisiones económicas del congreso de la república, por ley deben ser radicados en los meses de abril y septiembre, y presentados ante las comisiones económicas  

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
a. Frequently (i.e., five times or more).

Comments: El director del CARF ha participado de forma frecuente en diversos foros públicos en los cuales ha sido escuchado por miembros del Congreso de la República, inversionistas, medios de comunicación especializados y la opinión pública en general. En el siguiente sitio web aparecen publicados documentos y comunicados de prensa que evidencian lo antes mencionado:  
https://www.carf.gov.co/webcenter/portal/ComitAutnomodeReglaFiscal

Researcher Response  
No hay acta que demuestre que miembros del CARF ha participado de sesiones con la legislatura, a lo cual la pregunta hace referencia. Por esa razón se recomienda mantener la opción D.

IBP Comment  
Se toma nota y agradecen los comentarios de los revisores externos. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una revisión y en consulta con el equipo investigador, se determinó que: No se pudo identificar evidencias para sostener un cambio de respuesta. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "D". Favor notar que el informe no hay constancia de participación en la sesión, y que en esta pregunta la intención es evaluar la medida en que el miembro del personal de la IFI en cuestión no solo estuvo presente en una reunión del comité legislativo, sino que fue un participante activo (en oposición a un observador pasivo, actuando solo como recurso cuando fue convocado). Las presentaciones ante inversionistas, prensa y opinión pública no aplican para esta pregunta. Además, no se encontró evidencia de participación ante la legislatura.
107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal?

**GUIDELINES:**

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive’s Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive’s Budget Proposal for the coming year, the legislature should have an opportunity to review the government’s broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish “hard” multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer “a,” the full legislature must debate budget policy prior to the tabling of the Executive’s Budget Proposal and approve recommendations for the upcoming budget.

Answer “b” applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the budget. Option “b” also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer “c” applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but does not approve recommendations for the budget. Answer “d” applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature’s debate (for instance, a report released by an IFI or some other institution).

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**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

**Source:**

Link:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin2023/anteproyecto2023

**Comment:**

El ejecutivo el día 7 de abril el Ministerio de Hacienda presentó, a las comisiones económicas de la legislatura, el oficio donde precisaba que el anteproyecto de presupuesto concuerda con las metas y criterios establecidos en el instrumento de Marco de Gasto de Mediano Plazo 2022-2025.

No obstante, no hay evidencia de discusiones en la legislatura del documento que se les remitió. El haber sido un año electoral, donde se renovó el legislativo y ejecutivo, puede ser un factor que haya condicionado la no discusión por parte de la legislatura de la política presupuestaria.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** No obstante a que no existan las evidencias de dichas actas, las comisiones económicas SI discuten los criterios de política presupuestal una vez se radica la propuesta de presupuesto. Las comisiones no hacen públicas de manera oportuna dichas actas para su consulta.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.

**Comments:** La Ley 5 de 1992, por la cual se expide el Reglamento del Congreso; el Senado y la Cámara de Representantes, establece en su sección 4A, Artículo 249 que se puede citar a Ministros para responder a cuestionarios escritos. Cada Cámara podrá citar y requerir a los Ministras para que concurran a las sesiones que estimen conducentes. La Comisión Legal de Cuentas de la Cámara de Representantes tiene como función examinar y fenercer la Cuenta General del Presupuesto y del Tesoro de la Nación, así como revisar el Balance General del país. También realiza debates de control político para hacer seguimiento a los casos y tiene la competencia de promover mociones de censura al determinar responsabilidades. De
esta forma vela por el buen uso de los recursos del Estado. El numeral segundo del artículo 178 de la Constitución Política, concordante con el artículo 310 de la Ley 5º de 1992 Orgánica del Reglamento del Congreso, le confiere a la Cámara de Representantes la atribución de “examinar y fenecer la Cuenta General del Presupuesto y del Tesoro que le presente el Contralor General de la República”, y el Balance General de la Nación. Este balance es preparado por el Contralor General, auditado por el Contralor General y presentado a la Comisión Legal de Cuentas por el Gobierno. El informe es presentado el 30 de junio de cada año. https://www.camara.gov.co/comision/comision-legal-de-cuentas/actas

IBP Comment

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF’s Fiscal Transparency Handbook (2018) (https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive’s Budget Proposal in a timely manner on more than one occasion in the last three years, then “d” will be the appropriate answer.

To answer “a,” the legislature must receive the Executive’s Budget Proposal at least three months in advance of the start of the budget year. Answer “b” applies if the legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer “c” applies if the legislature receives the Executive’s Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer “d” applies if the legislature does not receive the Executive’s Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.

Source:

Link de la carta de envío del documento al Congreso: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-200261%2F%FIdcPrimaryFile&revision=latestreleased

Comment:

El proyecto de ley del presupuesto fue publicado el 29 de julio de 2022, lo que implica que fue publicado cinco meses antes de la vigencia fiscal 2023. Sin embargo, no se encuentra disponible en la presente edición de la OBS la carta con la firma de recepción de la misiva.
109. When does the legislature approve the Executive’s Budget Proposal?

GUIDELINES:
Question 109 examines when the legislature approves the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive’s Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer “a,” the legislature must approve the Executive’s Budget Proposal at least one month before the start of the budget year. Answer “b” applies if the legislature approves the Executive’s Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer “c” applies if the legislature approves the Executive’s Budget Proposal less than one month after the start of the budget year. Answer “d” applies if the legislature approves the Executive’s Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:
a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTERS%2F208233%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
En el estatuto del Orgánico de Presupuesto, determina que el 20 de Octubre de cada año, es el plazo máximo que tiene el congreso para aprobar el presupuesto de ingresos y gastos para el siguiente años fiscal, en caso contrario, este será presentado por el ejecutivo incluyendo las modificaciones aprobadas por el legislativo (Art. 59, Decreto 111 de 1996).

El Congreso de la República aprobó la propuesta de presupuesto el día 18 de octubre de 2022 y la Ley se sancionó el 29 de noviembre de 2022.

110. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

GUIDELINES:
Question 110 examines the legislature’s power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature’s powers to amend the budget can vary substantially across countries.

The “a” response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive’s Budget Proposal, including its right to change the size of the proposed deficit or surplus. The “b” response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited “c” response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive’s Budget Proposal or can only decrease funding levels or increase revenues. Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.
c. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.

Source:
DECRETO 111 DE 1996:

Comment:
En el Estatuto Orgánico Presupuestal se señala que el Congreso de la República sí puede hacer modificaciones, no obstante, estas son limitadas.

La autoridad del legislativo se encuentra limitada por los artículos 62 y 63 del Estatuto Orgánico de Presupuesto. Es por esto que los congresistas no pueden modificar los cómputos del Presupuesto de Rentas y Recursos de Capital que presenta el Gobierno, sin el concepto previo y favorable del Ministerio de Hacienda. Este Estatuto es la compilación de la Ley 38 de 1989, la Ley 179 de 1994 y la Ley 225 de 1995.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.

Comments:
El Gobierno nacional está obligado a incluir en los proyectos de ley de presupuesto las partidas necesarias para dar cumplimiento a leyes aprobadas por el Congreso que ordenen gasto. Sin embargo para que una ley sea aprobada debe tener un análisis de impacto fiscal. (Artículo 7 de la Ley 819 de 2003) El Decreto 1068 de 2015 en su Artículo 2.8.1.1.4. establece que el Gobierno Nacional de conformidad con el artículo 1° de la Ley 819 de 2003, desarrollará el Marco de Gasto de Mediano Plazo. Este contendrá las proyecciones para un período de 4 años de las principales prioridades sectoriales y los niveles máximos de gasto, distribuidos por sectores y componentes de gasto del Presupuesto General de la Nación. El Marco de Gasto de Mediano Plazo se renovará anualmente. Al interior de cada sector, se incluirán los gastos autorizados por leyes preexistentes en concordancia con lo previsto en el artículo 39 del Estatuto Orgánico del Presupuesto, los compromisos adquiridos con cargo a vigencias futuras, los gastos necesarios para la atención del servicio de la deuda y los nuevos gastos que se pretende ejecutar. En caso de que se propongan nuevos gastos, se identificarán los nuevos ingresos, las fuentes de ahorro o la financiación requerida para su implementación. Adicionalmente, el Marco de Gasto de Mediano Plazo propondrá reglas para la distribución de recursos adicionales a los proyectados en el Marco Fiscal de Mediano Plazo.

IBP Comment
Se toma nota y agradece el comentario del revisor. Lo que el revisor expone se inscribe dentro del proceso de desarrollo de la Propuesta de Presupuesto, la cual se presenta junto con las reglas que la respaldan. Es importante tener en cuenta que, más allá de lo planteado, esta pregunta evalúa la capacidad de la legislatura para modificar, en lugar de limitarse a aceptar o rechazar, la Propuesta de Presupuesto presentada por el ejecutivo. En este sentido, en base a la evidencia presentada por el investigador, se confirma la respuesta “C”.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive’s Budget Proposal?

GUIDELINES:
Question 111 assesses whether any formal authority of the legislature to amend the Executive’s Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer “a” if the legislature used its authority in law to amend the Executive’s Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer “a” also applies if the legislature used its authority in law to amend the Executive’s Budget Proposal, but the amendments were rejected by executive veto. Answer “b” applies if the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but none of these amendments were adopted. Answer “c” applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer “d” applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered “d”).

If the answer is “a” or “b”, please specify in the comments the number of amendments introduced by the legislature (and in the case of an “a” response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is “a,” please specify which amendments were adopted, and provide evidence for it.

Answer:
b. Yes, the legislature used its authority in law to amend the Executive’s Budget Proposal, but no amendments were adopted.
Las Comisiones Económicas en virtud de sus derechos y facultades, hicieron proposiciones al presupuesto públicos. Algunas fueron tenidas en cuenta y otras no se aprobaron. En la página de la Cámara de Representantes se encuentra toda la información correspondiente a la Comisión Cuarta encargada de discutir el Presupuesto General de la Nación. En la lista de ponencias aparece que hubo varias negativa, denominada PROPOSICIÓN SIN APROBAR DEL 24 DE AGOSTO DE 2022, donde buscaba cambiar el presupuesto para la vigencia 2023.

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee’s analysis of the budget.*

*A report with the committee’s findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response “a” requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response “b” applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response “c” applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response “d” applies where a specialized budget or finance committee did not examine the Executive’s Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

**Answer:**

*a. Yes, a specialized budget or finance committee had at least one month to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.*
113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:
Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee’s findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response “a” requires that sector committees had one month or more to examine the Executive’s Budget Proposal, and published a report with findings and recommendations prior to the budget being adopted. Response “b” applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response “c” applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response “d” applies where sectoral committees did not examine the Executive’s Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:
b. Yes, sector committees had less than one month to examine the Executive’s Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:
De acuerdo a la Ley 3 de 1992, en su artículo 4, se señala que las Comisiones pueden presentar informes a otras comisiones. En tanto se menciona que "Dentro de los veinte (20) días siguientes a la presentación de los proyectos de presupuestos, de rentas y apropiaciones, plan nacional de desarrollo y plan de inversiones, cada comisión rendirá informes y recomendaciones sobre los temas de su conocimiento a las Comisiones Económicas Tercera y Cuarta".

Para la vigencia 2023 sí hubo informes de otras comisiones, la quinta y séptima, y se pueden ver las fechas en las que se presentaron. Ver INFORME PRESUPUESTO OBSERVACIONES COMISIÓN SÉPTIMA SENADO y INFORME COMENTARIOS Y RECOMENDACIONES COMISIÓN QUINTA SENADO:
114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:
Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature’s review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer “a,” a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer “b” applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an “a” response.

Choose “c” if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer “d” applies where no committee examined in-year implementation.

If the answer is “a” or “b,” please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is “c,” please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:
c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:
En la sección VII. “SESIONES CONJUNTAS COMISIONES ECONÓMICAS TERCERAS Y CUARTAS DEL HONORABLE SENADO DE LA REPÚBLICA Y CÁMARA DE REPRESENTANTES, LEGISLATURA 2022-2023”, se ver la gestión en materia de presupuesto desarrollada en la legislatura. Además, señala el número de acta donde reposa el desarrollo de las sesiones en el siguiente link: https://www.camara.gov.co/comision/comision-cuarta-o-presupuesto/actas#menu


DECRETO 111 DE 1996:

Comment:
En el decreto 111 de 1996 se consagra que las Comisiones pueden hacer debates de control en varios temas, entre ellos, los presupuestales, a todos aquellos sujetos que tienen a su cargo la ejecución de recursos públicos.

En el Artículo 90 del Estatuto Orgánico de Presupuesto permite a la Comisión Económica del Congreso de la República para hacer control político a la ejecución del presupuesto por medio de: a) Citación de los ministros del despacho a las sesiones plenarias o a las comisiones constitucionales; b) Citación de los jefes de departamento administrativo, a las comisiones constitucionales; c) Examen de los informes que el Presidente de la
República, los ministros del despacho y los jefes de departamentos administrativos, presenten a consideración de las cámaras, en especial el mensaje sobre los actos de la administración y el informe sobre la ejecución de los planes y programas, a que hace referencia el numeral 12 del artículo 189 de la Constitución Política. d) Análisis que adelante la Cámara de Representantes para el fenecimiento definitivo de la cuenta general del presupuesto y del tesoro, que presente el Contralor General de la República. (Decreto 111 de enero 15 de 1996).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión se ha cambiado la respuesta de "B" a "C", dado que si bien un comité examinó la implementación en el año, no se encontraron evidencias de que publicó informes con los hallazgos y recomendaciones. Ver: Archivo: Acta 003 del 31 agosto de 2022 https://www.camara.gov.co/camara/visor?doc=/sites/default/files/2023-05/Acta%20003%20del%2031%20agosto%202022%20SO.pdf

115. Does the executive seek approval 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?

GUIDELINES:
Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or “vote”) is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer “b” applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer “c” applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer “d” applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer “d” also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A “d” response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:
a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

ASPECTOS GENERALES DEL PROCESO PRESUPUESTAL COLOMBIANO, paginas 85-89, 305, 307
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FconexionContent%2FWCC_CLUSTER-156332%2F%2FidcPrimaryFile&revision=latestreleased

Comment:
A propósito, el gobierno debe presentar proyectos de ley respecto a traslados y créditos adicionales al presupuesto, cuando sea menester aumentar la cuantía de las apropiaciones autorizadas inicialmente o que no se encuentren en el presupuesto por conceptos de gastos de funcionamiento,
servicio de la deuda e inversión, como lo establece el Decreto 111 de 1996, en su Artículo 80. DECRETO 111 DE 1996.

En el decreto 111 de 1996 se expresa que es necesario tener aprobación del legislativo alguna adición o cambio de asignación. En la actualidad se discute una modificación de aumento para la vigencia 2023.

116. Does the executive seek approval 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?

GUIDELINES:
Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:
a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:
Link decreto: https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?id=5306

Comment:
En el decreto 111 de 1996 se manifiesta que el ejecutivo necesita la aprobación del legislativo para realizar modificaciones al Presupuesto originalmente aprobado.

El artículo 80 del Estatuto Orgánico de Presupuesto (Decreto 111 de 1996) establece que el Gobierno Nacional presentará al, proyectos de ley respecto a traslados y créditos adicionales al presupuesto, siempre que sea menester aumentar la cuantía de las aprobaciones autorizadas inicialmente o no comprendidas en el presupuesto por concepto de gastos de funcionamiento, servicio de la deuda pública e inversión (Ley 38/89 artículo 66; Ley 179/94 artículo 55 inciso 13 y 17). En consecuencia, para poder incorporar los excedentes de ingresos durante la ejecución del Presupuesto, se debe realizar una modificación a la Ley aprobada por el legislativo y, por tanto, se requiere la aprobación por parte del Congreso de la República.
117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:
Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive’s discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer “b” applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer “c” applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer “d” applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A “d” response applies if the legislature only approves the spending cuts after they have already occurred.

Answer: 

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source: 
DECRETO 111 DE 1996

Comment:
En el Decreto 111 de 1996 se expresa que el Gobierno Nacional, previo concepto del consejo de ministros, puede reducir o aplazar total o parcialmente, las apropiaciones presupuestales. Además, señala que cuando el gobierno se vea precisado a reducir las apropiaciones presupuestales o aplazar su cumplimiento, ha de señalar, por medio de decreto, las apropiaciones a las que se aplican.

El Decreto 111 de 1996 en su Artículo 76 plantea: En cualquier mes del año fiscal, el Gobierno Nacional, previo concepto del consejo de ministros, podrá reducir o aplazar total o parcialmente, las apropiaciones presupuestales, en caso de ocurrir uno de los siguientes eventos: que el Ministerio de Hacienda y Crédito Público estime que los recaudos del año puedan ser inferiores al total de los gastos y obligaciones contraídas que deban pagarse con cargo a tales recursos; o que no fueren aprobados los nuevos recursos por el Congreso o que los aprobados fueren insuficientes para atender los gastos a que se refiere el artículo 347 de la Constitución Política; o que no se perfeccionen los recursos del crédito autorizados; o que la coherencia macroeconómica así lo exija. En tales casos el gobierno podrá prohibir o someter a condiciones especiales la asunción de nuevos compromisos y obligaciones (L. 38/89, art. 63; L. 179/94, art. 34).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:
Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI’s annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)
To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

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**Answer:**
c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

**Source:**
En la sección de Actas de la Comisión Legal de Cuentas se pueden encontrar las actas, la N° 6 y 7, respecto a la discusión del informe de la Contraloría. Link: https://www.camara.gov.co/comision/comision-legal-de-cuentas

https://www.camara.gov.co/informe-contraloria-general-de-la-republica-0

https://www.camara.gov.co/balance-general-de-la-nacion-vigencia-2021

**Comment:**
La Comisión Legal de Cuentas de la Cámara de Representantes tiene como función examinar y fenecer la Cuenta General del Presupuesto y del Tesoro de la Nación, así como revisar el Balance General del país. También realiza debates de control político para hacer seguimiento a los casos y tiene la competencia de promover mociones de censura al determinar responsabilidades. De esta forma vela por el buen uso de los recursos del Estado.

Respecto a los informes, esta comisión realiza el análisis de estos informes. Luego, procede a requerir a las entidades públicas nacionales que ejecutan recursos del Presupuesto General, sus explicaciones a los diferentes hallazgos detectados por la Contraloría General y a las observaciones encontradas por la Unidad de Auditoría Interna. Una vez recibidas las explicaciones, la Comisión procede a elaborar un proyecto de resolución de fenecimiento o no fenecimiento, el cual se somete a consideración de los integrantes de la Comisión y posteriormente se envía a la plenaria de la Cámara de Representantes. La Cámara debe pronunciarse en los seis meses siguientes a la fecha de la presentación del informe financiero elaborado por el Contralor.

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**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree

**Suggested Answer:** a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

**Comments:** La respuesta es la a. Los deberes de la comisión legal de cuentas les obliga a la revisión dentro de los 3 meses a la presentación de los informes por parte del contralor. Tienen como máximo 6 meses para expedir la resolución de fenecimiento. Y en el presente siglo siempre se han cumplido estos plazos. Se pueden revisar las resoluciones de fenecimiento de la cuenta por esta corporación.

https://www.camara.gov.co/comision/comision-legal-de-cuentas/control-politico#menu

**IBP Comment**
Se toma nota y agradece el comentario del revisor. Más allá del mandato legal de la comisión legal de cuentas, se requieren evidencias de un informe oficial con hallazgos y recomendación. Se indagó en el especificado, así como en otros sitios web, las resoluciones de fenecimiento, pero no se encontraron evidencias de tales documentos, ni de otros informes que documenten hallazgos y recomendaciones relacionadas con el Informe de Auditoría del Balance General de la Hacienda Pública. Para concluir, y revisada la evidencia disponible, se debe mantener la valoración del investigador.
119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way to ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:
Constitución Política de la República de Colombia
http://www.secretariasenado.gov.co/index.php/constitucion-politica

Comment:
La Constitución Política vigente, entre los artículos 267 y 268, define la Contraloría, sus funciones y la forma de elección del Contralor General. Allí se señala que el Contralor se elige a través de mayoría absoluta de un terna enviada por la Corte Constitucional, el Consejo de Estado, y por la Corte Suprema de Justicia. Por lo tanto, si bien no hay una incidencia directa del ejecutivo en la elección, esta puede derivar de acuerdos en sectores políticos. En este sentido, no se descarta la posibilidad de ser permeada.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

120. 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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary — or a judge — is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

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.
121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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.

Source:

Constitución Política de Colombia
Link: https://colombia.justia.com/nacionales/constitucion-politica-de-colombia/titulo-x/capitulo-1/#:~:text=Art%C3%ADculo%20267%20ARTICULO%20267%C2%8A%20bienes%20la%20Naci%C3%B3n.

Comment:

Desde la Constitución se define que es una entidad autónoma e independiente. Ellos mismos definen su presupuesto y le remiten la cifra al Ministerio de Hacienda, el cual la tiene en cuenta a la hora de formular el anteproyecto de presupuesto. En el Artículo 267 de la Constitución Política de Colombia se precisa la naturaleza de la Contraloría: “La contraloría es una entidad de carácter técnico con autonomía administrativa y presupuestal”.
122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:
Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits it wishes to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake.

Consulting the Lima Declaration of Guidelines on Auditing Precepts (http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:
a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:
Constitución Política de Colombia
Link: https://colombia.justia.com/nacionales/constitucion-politica-de-colombia/titulo-x/capitulo-1/#:~:text=Art%C3%ADculo%20267%20ARTICULO%20267%C2%BA%E2%80%94El%20bienes%20de%20la%20Naci%C3%B3n.

DECRETO 405 DE 2020
https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=109994#

En la sección Informes Constitucionales 2021 - 2022 de la página de la Contraloría se señala varios informes y en ellos se señala que ante la deficiente cobertura, se realiza seguimiento y auditoría a diferentes entidades: https://www.contraloria.gov.co/resultados/informes/informes-constitucionales/...
123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:
Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:
a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Source:
RENDICIÓN DE CUENTAS E INFORMES A LA AGR
Link: https://www.auditoria.gov.co/web/guest/gestion-misional/rendicion-de-cuentas-e-informes-a-la-agr

Constitución Política de Colombia

Decreto 403 de 2020
Link: https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?id=110374#
124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES: Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:  
- c. Rarely (i.e., once or twice).

Source:  
En la acta ACTA N°. 001-2022, en conjunto con las Comisiones Económicas, se evidencia que hubo delegado de la Contraloría en las discusiones de aprobación del presupuesto general para 2023.


Comment:  

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
- a. Frequently (i.e., five times or more).

Comments: La respuesta es la a. El señor Contralor o su Delegado son citados con frecuencia a lo largo de la legislatura. La Contraloría creó la Unidad de Asistencia Técnica al Congreso donde se analizan los temas de los diferentes proyectos de ley y se canalizan las diferentes intervenciones del Contralor y sus Delegados. Ello se hace tanto para los comentarios del presupuesto o para cada una de las leyes que tengan impacto fiscal. https://www.contraloria.gov.co/web/observatorio-de-control-y-vigilancia-de-las-finanzas/inicio

IBP Comment  
IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, no se puedo identificar evidencias para sostener un cambio de respuesta. Se mantiene la respuesta actual de “C”.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES: This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of
“involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer “a,” the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by naming specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

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**Answer:**

- c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

- Dentro de la normativa vigente y el cronograma presupuestal no se contemplan mecanismos ni espacios de participación en ninguna de las fases del Presupuesto General de la Nación. http://www.pte.gov.co/

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**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

- a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the
En el documento "Balance de diálogos regionales vinculantes" publicado por el Departamento Nacional de Planeación (disponible en https://colaboracion.dnp.gov.co/CDT/PublishingImages/dialogos_regionales/Balances/2023-02-06_Cartilla_Balance_DRV_web.pdf#page=12) en su página 12 menciona que "la primera fase de diálogos regionales vinculantes tuvo lugar entre el 16 de septiembre y el 11 de diciembre de 2022. Los diálogos sesionaron en 51 subregiones, con asistencia personal del jefe del Estado, sus ministros y otros altos funcionarios del orden nacional y territorial; en esta primera fase participaron cerca de 250.000 personas sin distinción de raza, edad, género o posición social, que hasta el 9 de noviembre y en 31 subregiones habían identificado las 14.383 necesidades de cambio y formulado 22.945 propuestas que alcanzó a incorporar el primer borrador o documento conocido como Bases del Plan Nacional de Desarrollo 2022-2026". Por mandato constitucional y legal (artículo 342 de la Constitución Política y de la Ley 152 de 1994) la participación ciudadana se realiza principalmente a través de la elaboración de los Planes Nacionales de Desarrollo - PND, que constituyen un referente obligado para la programación presupuestal anual y plurianual.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que:

Los diálogos regionales vinculantes no constituyen un mecanismo formal en el proceso anual de formulación del presupuesto nacional. La opción "c" se aplica si el ejecutivo ha establecido mecanismos para permitir la participación ciudadana en la fase de formulación del presupuesto; sin embargo, estos mecanismos no están estructurados y ocurren de manera ad-hoc o no periódica. Después de consultar con el investigador, se determinó que "aunque el gobierno tuvo la intención de consultar sobre temas de interés en las regiones, la ejecución presentó errores significativos. Principalmente, en lugar de ser un diálogo, fue más bien una socialización de prioridades por parte de las entidades estatales. Además, carece de carácter vinculante, ya que muchas propuestas no pueden implementarse debido a restricciones normativas. Además, el Departamento Nacional de Planeación (DNP) publicó un documento que mostraba las propuestas recopiladas en los espacios de diálogo, pero no especificó cuáles se incorporaron al plan de desarrollo ni a las inversiones que el gobierno priorizó. En resumen, a pesar de ser una iniciativa valiosa, carece de una metodología adecuada, diálogo efectivo y el carácter vinculante que se promocionó inicialmente." Para concluir, y revisada la evidencia disponible, se actualiza la calificación de "D" a "C".

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:
This question reflects the GIFT principle of "Inclusiveness", and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive’s efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:
b. The requirements for an "a" response are not met.

Source:
Link de la ley de presupuesto 2023: https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-208233%2F%2FIdcPrimaryFile&revision=latestreleased

Comment:
No hay participación de los ciudadanos en la formulación del presupuesto. No obstante, sí hay asignaciones presupuestales para ejecutarlas con población vulnerable.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population
During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.
128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:
This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer programs.

Source:
Comment:
Government Reviewer
Opinion: Agree

IAPB Comment
Government Reviewer
Opinion: Disagree
Suggested Answer: b. The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: Desde 2022 existen 2 mecanismos de participación ciudadana en Gasto Público Social, Presupuesto de Inversión y Servicios Públicos. El primero de ellos corresponde a la formulación del Plan Plurianual de Inversiones a través de “Diálogos regionales vinculantes” (disponible en https://colaboracion.dnp.gov.co/CDT/PublishingImages/dialogos_regionales/Balances/2023-02-06_Cartilla_Balance_DRV_web.pdf#page=12 ) que en su página 12 menciona que “la primera fase de diálogos regionales vinculantes tuvo lugar entre el 16 de septiembre y el 11 de diciembre de 2022”, y la obligación legal de formular el Presupuesto General de la Nación con base en dicho Plan. El segundo mecanismo es la inclusión es el aporte de recursos públicos para la realización de proyectos de inversión mediante las Asociaciones de Iniciativa Público Popular, que constituyen un instrumento que vincula el aporte presupuestal de entidades públicas con proyectos de inversión de iniciativa de grupos asociativos de origen comunitario tales como las unidades de la economía popular, organismos de acción comunal, social o comunitaria u otras formas de organización social, grupos y/o comunidades étnicas, negras, afrocolombianas, raizales y palenqueras, mujeres y víctimas, para el desarrollo de proyectos de infraestructura vial, educativa, medio ambiente, agrícola, pesca y pecuaría y de servicios públicos. Por mandato legal el documento Bases del Plan Nacional de Desarrollo “Colombia, potencia mundial de la vida” forma parte integral del Plan Nacional de Desarrollo y por tanto es de obligatorio cumplimiento (artículo 2 de la Ley 2294 de 2023).

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Tenga en cuenta solo los mecanismos de participación que el Ministerio de Finanzas, la agencia principal de presupuesto o la agencia central de coordinación designada por el gobierno para implementar mecanismos de participación (“el ejecutivo”) usan actualmente para permitir la participación del público en la elaboración del presupuesto anual, incluidos los debates anuales previos al presupuesto. Los mecanismos de participación utilizados solo por los ministerios de línea no deberían usarse para responder esta pregunta. Si el ejecutivo utiliza más de un mecanismo, seleccione el más profundo e interactivo que refleje los esfuerzos del gobierno de incorporar el aporte de los ciudadanos en la elaboración del presupuesto anual. Se ocupa el mecanismo de los Diálogos Regionales para responder esta pregunta, cuya cobertura temática fueron: (1) Ordenamiento del territorio alrededor del agua, (2) Seguridad humana y justicia social, (3) Derecho humano a la alimentación, (4) Internacionalización, economía productiva para la vida y acción climática; y (5) Convergencia regional. En este sentido, se presenta una cobertura de servicios públicos y políticas de gasto social. Para concluir, y revisada la evidencia disponible, se actualiza la calificación de “D” a “C”.

Peer Reviewer
Opinion: Agree

Source:
Comment:
IBP Comment
To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c," the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

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**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**


**Comment:**

En la Ley 1757 de 2015 se establece las maneras mediante las cuales la ciudadanía puede participar. Entre ellas se encuentra la veeduría ciudadana, también reglamentadas en la Ley 850 de 2003. En estas normas se señala las veedurías como una modalidad de control social, la cual permite a los ciudadanos "ejercer vigilancia sobre la gestión pública, respecto a las autoridades, administrativas, políticas, judiciales, electorales, legislativas y órganos de control, así como de las entidades públicas o privadas, organizaciones no gubernamentales de carácter nacional o internacional que operen en el país, encargadas de la ejecución de un programa, proyecto, contrato o de la prestación de un servicio público" (Artículo 1, Ley 850 de 2003).

Como no se encuentran evidencias de que el mecanismo está activo, se elige la opción D como respuesta.

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**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-
hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** Las veedurías ciudadanas funcionan y sus resultados son tenidos en cuenta por varias entidades del ejecutivo o entidades adscritas y/o vinculadas. Se relacionan algunos de los documentos guías de algunas entidades del PGN:

- https://docs.supersalud.gov.co/PortalWeb/ProteccionUsuario/OtrosDocumentosProteccionUsuario/cartilla%20veeduria%20ciudadana.pdf

En el siguiente enlace se puede examinar un estudio del impacto de las veedurías ciudadanas en los últimos años en el país:


**Researcher Response**

Si bien las veedurías ciudadanas son una alternativa de mecanismo de participación, no hay evidencia de una veeduría que responda al ciclo presupuestal del Presupuesto General de la Nación. Razón por la cual se sugiere mantener la opción D.

**IBP Comment**

Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que:

- La mayoría de las referencias presentadas refieren a guías o cartillas, no evidencia de lo que acontece en la práctica respecto a estas.
- Una de las fuentes gubernamentales demuestra que no existe ningún mecanismo real. "Si bien las veedurías ciudadanas son un mecanismo de participación ampliamente conocido, y pese a haber sido reglamentado hace casi dos décadas, existe poca información sobre las dinámicas de su funcionamiento, impactos alcanzados." "Existe poca evidencia sobre el rol que ejercen las veedurías formales en el ejercicio de la denuncia y el control." "Lo anterior teniendo en cuenta que este estudio encuentra muy poca evidencia que las veedurías ciudadanas logran en efecto activar los mecanismos y canales oficiales de rendición de cuentas." https://accountabilityresearch.org/publication/el-control-social-en-colombia-un-balance-sobre-las-veedurias-ciudadanas/ Para concluir, y revisada la evidencia disponible, se debe mantener la valoración del investigador.

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129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principle of "Inclusiveness," and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government’s efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

La rama ejecutiva del poder público no implementa mecanismos de participación ciudadana para la implementación del presupuesto. En la Ley 850 y 1757 se establecen maneras de participar en la implementación, desde la veeduría ciudadana, pero son independiente a cualquier gestión o control desde el ejecutivo.

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**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**
a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Comments: En las Bases del Plan Nacional de Desarrollo 2022-2026 se establece en su página en la sección Fortalecimiento institucional como motor de cambio para recuperar la confianza de la ciudadanía y para el fortalecimiento del vínculo Estado-Ciudadanía. Para consolidar el papel de las veedurías ciudadanas y observatorios para el control social, así como disponer de canales de denuncia y protección al denunciante.


IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Favor ver comentarios de investigador e IBP en q.128. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

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130. During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

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**Answer:**
d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**
En las leyes 850 de 2003 y 1757 de 2015 se establecen las veedurías ciudadanas, y otros mecanismos de participación respectivamente. No obstante, estos mecanismos de participación no garantizan una incidencia directa sobre los asuntos señalados en la descripción de la pregunta.

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**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree

**Suggested Answer:**
b. The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Comments:** Mediante la Red de Veedurías Ciudadanas (https://www.contraloria.gov.co/web/red-apoyo-veedurias-ciudadanas/organizaci%C3%B3n-y-functionamiento) los ciudadanos pueden involucrarse en el seguimiento a los recursos públicos del orden nacional o territorial. Especialmente en los
131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:
This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive’s objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:
Link MinHacienda:
https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2023

Link Portal de Transparencia:https://www.pte.gov.co/Presup-ciudadano
El Ministerio de Hacienda y Crédito Público publica la información sobre el Presupuesto Nacional de manera que los ciudadanos pueden acceder a la información sobre los montos aprobados, a través de su página web. También dispone del Portal Transparencia Económica, y de la página oficial del Ministerio, en el que se encuentra el presupuesto ciudadano en el cual hay información detallada sobre la ejecución de los recursos públicos. No obstante, no hay definidos mecanismos que garanticen la participación ciudadana en el proceso presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Comprehensive information is provided in a timely manner prior to citizens' engagement only prior to one of the two phases (formulation OR implementation).

**Comments:** El Ministerio de Hacienda y Crédito Público publica la información sobre la ejecución del Presupuesto General de la Nación de manera que los ciudadanos pueden acceder a la información sobre montos aprobados y su ejecución a través de su página web. También dispone del Portal Transparencia Económica, en el cual hay información detallada sobre la ejecución de los recursos públicos. Disponible en https://www.minhacienda.gov.co/webcenter/portal/EnOrdenNacional/pages_pgn. Instrumentos como el Marco Fiscal de Mediano Plazo, las Leyes anuales y los reportes de ejecuciones mensuales constituyen ayudas para que el ciudadano tenga acceso a alcances, restricciones, cronogramas y ejecución de las cifras de presupuestos.

**IBP Comment**

Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que: 1) Esta pregunta refiere a mecanismos de participación y si el ejecutivo proporciona información previa sobre el proceso de participación (1. Propósito, 2. Alcance, 3. Restricciones, 4. Resultados deseados, 5. Proceso y línea de tiempo); la publicación de documentos presupuestarios no es tomado en consideración para el examen de esta pregunta. 2) Se consideran los diálogos regionales vinculantes para responder q125. De acuerdo con la metodología, se si el ejecutivo utiliza más de un mecanismo, se debe seleccionar el más profundo e interactivo que refleje los esfuerzos del gobierno de incorporar el aporte de los ciudadanos en la elaboración del presupuesto anual, y responder los indicadores en base a ese mecanismo. Al respecto se encontró evidencias de que se proporcionó información de manera parcial sobre el proceso. Para concluir, y revisada la evidencia disponible, se actualiza la calificación de “D” a “C”.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer “b” applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer “c” applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.
Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**
LEY 850 DE 2003

**Comment:**
En las leyes 850 del 2003 y 1757 de 2015 se señalan los réquitos, procedimientos y funcionalidades del control social, es así que se puede hacer monitoreo a los gastos que se realizan con los recursos públicos. Sin embargo, no hay evidencia que esto acontece en la practica y no hay un documento escrito que evidencie que Ejecutivo provee al publico con retroalimientacion alguna.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**
This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer “a” applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice “a”, the timetable must be available to the public prior to the budget preparation process beginning.

Answer “b” applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**
ASPECTOS GENERALES DEL PROCESO PRESUPUESTAL COLOMBIANO, paginas 85-89, 305, 307
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-156332%2F%2FidcPrimaryFile&revision=latestreleased

**Comment:**
En el cronograma y proceso presupuestal no hay espacio para la implementación de mecanismos de participación ciudadana.

**Peer Reviewer**

**Opinion:** Agree
135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES
While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer “a,” a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.
A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

**c.** Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Comment:

No hay evidencias de mecanismos de participación ciudadana. Los espacios de diálogo se dan otras entidades públicas para definir asignaciones presupuestales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

**a.** Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Varios ministerios cuentan con mecanismos de participación a través de los cuales la ciudadanía intercambia visiones sobre el presupuesto de estas entidades: https://www.mininterior.gov.co/participa/ https://dnp.gov.co/Participa_ https://www.mintic.gov.co/portal/inicio/Participa/ Adicionalmente, los así denominados Pactos territoriales, acuerdos marco de voluntades cuyo propósito es articular políticas, planes y programas orientados a la gestión técnica y financiera de proyectos de alto impacto, se construyen con participación ciudadana: https://pactosterritoriales.dnp.gov.co/Pactos-Territoriales/Paginas/Que-son-los-Pactos-Territoriales.aspx

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que: - Si bien hay unas pestañas sobre “Planeación y Presupuesto Participativo” y “Consulta Ciudadana”, en su mayoría no hay constancia de acciones implementadas durante 2022 vinculantes al presupuesto anual 2022 y 2023. Si bien hay algunas menciones de participación en los Diálogos Regionales, este mecanismo fue capturado en el indicador q125. - Respecto a los Pactos Territoriales, no se evidencia acciones implementadas con la ciudadanía durante 2022. - Se encontró un reporte del MinTIC donde se reporta sobre la publicación de proyectos normativos de carácter general referentes a la actualización de tarifas de compensación y de concesión variable que deben pagar los operadores de TV por suscripción con contrato de concesión vigente. Esta publicación se da en el marco de invitar al público a enviar sus comentarios y observaciones por correo electrónico, hasta una fecha límite establecida. https://www.mintic.gov.co/portal/715/articles-274073_recurso_1.pdf Los lineamientos indican que la opción C aplica cuando estos mecanismos captan solo opiniones temporarias o el ejecutivo invita a individuos o grupos específicos a los debates del presupuesto (la participación no está, en la práctica, abierta a todos). Para concluir, y revisada la evidencia disponible, se actualiza la respuesta de “D” a “C”, en base a la consulta realizada por el MinTIC.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?
GUIDELINES:
This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer “a,” the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:
- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer “c” should be selected if the following applies:
- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere);
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:
Se hacen audiencias públicas, pero no se tiene evidencia de participación de la ciudadanía en estas.
Link actas de la Cámara: https://www.camara.gov.co/comision/comision-cuarta-o-presupuesto/actas#menu

En la sección de peticiones de ciudadanos se encuentran las observaciones que desde la ciudadanía se hace al proceso de aprobación del presupuesto...
https://www.camara.gov.co/presupuesto-vigencia-fiscal-2023

Comment:
En la sección de Actas y Otros se encuentran las actas de las audiencias donde se abordó las discusiones presupuestales. No hay evidencia de participación ciudadana en esos espacios. Adicionalmente, se encuentran las cartas que envían las otras comisiones.

Peer Reviewer
Opinion: Agree
Disagree

La Ley 5 de 1992 en su artículo 57 contempla durante la formulación del Proyecto de Ley de Presupuesto en el Congreso de la República "la celebración de audiencias especiales en las que los ciudadanos y representantes de gremios, colegios de profesionales, asociaciones cívicas y sociales, puedan exponer temas de interés para la sociedad y el conocimiento del Congreso. En las audiencias, que serán públicas, se escuchará a los distintos sectores de la opinión nacional sobre aspectos de la legislación existente y sobre los proyectos que cursan en las Cámaras Legislativas, a fin de transmitir las iniciativas de carácter popular". Por reglamento del Congreso, estas audiencias forman parte del cronograma inherente al debate del el Proyecto de Ley de Presupuesto General de la Nación. La evidencia se puede ver en la documentación correspondiente a los debates realizados en el Congreso con ocasión del estudio, formulación y aprobación de las leyes anuales de presupuesto y también hay evidencia fílmica. Ej: Audiencia Pública proposición N°4-Providencia, Martes 4 de Octubre de 2022 https://www.youtube.com/watch?v=w3SU_ZijVFs

Se toma nota y agradece el comentario del revisor de gobierno. Tras la revisión de las evidencias aportadas por el revisor, se determina que no hay evidencias que den cuenta de que la legislatura debe mantener audiencias públicas en las que los ciudadanos puedan atestiguar. Esta respuesta se aplica sólo si la legislatura no ejerce discreción al momento de determinar qué ciudadanos u OSC pueden atestiguar sobre el Proyecto de Ley de Presupuesto General de la Nación. Para concluir, y revisada la evidencia disponible, se debe mantener la valoración del investigador.

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
d. The requirements for a "c" response or above are not met.

Comment:
No hay evidencia de participación de ciudadanos en el proceso presupuestal que le corresponde a la legislatura. Sin embargo, en espacios informales si se ve que hay congresistas que tienen en cuenta a sectores sociales, en especial al componente de gasto en políticas sociales, en especial aquellos cercanos a la línea de gobierno actual.
Durante los debates de las leyes anuales de Presupuesto realizados por el Congreso de la República, mediante el mecanismo de Audiencias Públicas, tiene lugar la participación ciudadana en los siguientes 3 aspectos: Gasto Público Social, Presupuesto de Inversión y Servicios Públicos. Esta proceso está reglamentado en la Ley 5 de 1992 en su artículo 57 "la celebración de audiencias especiales en las que los ciudadanos y representantes de gremios, colegios de profesionales, asociaciones cívicas y sociales, puedan exponer temas de interés para la sociedad y el conocimiento del Congreso. En las audiencias, que serán públicas, se escuchará a los distintos sectores de la opinión nacional sobre aspectos de la legislación existente y sobre los proyectos que cursan en las Cámaras Legislativas, a fin de transmitir las iniciativas de carácter popular”. Por reglamento del Congreso, estas audiencias forman parte del cronograma inherente al debate del el Proyecto de Ley de Presupuesto General de la Nación.

IBP Comment
Se toma nota y agradece el comentario del revisor de gobierno. Tras la revisión de las evidencias aportadas por el revisor, se determina que no hay evidencias que den cuenta de que la legislatura discute los temas mencionados. Más allá del marco legal, esta pregunta examina lo que acontece en la práctica. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:
This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:
- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:
- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:
- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:
Como no hay evidencia de mecanismos formales es difícil precisar.
139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:
This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government’s management of public resources. While the Supreme Audit Institution is responsible for checking the government’s accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution’s recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by “Audit Report” we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer “a,” the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer “c” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT

The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No hay evidencia que sustente la participación de la ciudadanía donde puedan brindar aportes durante las deliberaciones públicas sobre el informe de auditoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

Comments: La legislación contempla mecanismos de participación ciudadana en el ejercicio de control fiscal realizado por la Contraloría General de la República. El Decreto Ley 403 de 2020 que reglamenta el Acto Legislativo 04 de 2019, en su artículo 60 menciona que "para el ejercicio del control concomitante y preventivo se promoverán sinergias con el control ciudadano para articular la gestión preventiva de la Contraloría General de la República con las alertas generadas por la ciudadanía, en relación con los riesgos a los que se exponen los recursos, bienes y servicios públicos". En desarrollo de esta norma la Contraloría General de la República creó un canal institucional de participación ciudadana denominado "Contraloría Delegada para la Participación Ciudadana" que promueve el uso de herramientas, como los "Espacios de Diálogo Institucional", para que la ciudadanía pueda ser parte del proceso de vigilancia a la gestión de las entidades públicas y la ejecución de los recursos de los colombianos. La evidencia de la existencia de estos mecanismos se puede consultar en el enlace siguiente: https://www.contraloria.gov.co/contraloria/la-entidad/organigrama-y-dependencias/contraloria-delegada-para-la-participacion-ciudadana

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. Tras la revisión de las evidencias aportadas por el revisor, se determina que no hay evidencias que den cuenta de que la legislatura celebra audiencias públicas y/o utiliza otros mecanismos de participación a través de los cuales el público puede dar su opinión durante sus deliberaciones públicas sobre el informe de Auditoría. Más allá del marco legal, esta pregunta examina lo que acontece en la práctica. Favor notar que la información brindada por el revisor corresponde a acciones de la Contraloría, y en esta pregunta se examinan acciones de la legislatura. Revisada la evidencia disponible, se debe mantener la valoración del investigador.

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:
Participación ciudadana
https://www.contraloria.gov.co/web/participacion-ciudadana

Estrategias en el Control Fiscal Participativo
https://www.contraloria.gov.co/web/participacion-ciudadana/estrategias-de-control-fiscal-participativo

Denuncias y otras solicitudes

Comment:
La Contraloría tiene mecanismos y estrategias para promover la participación ciudadana en la supervisión de los recursos públicos.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:
This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution’s audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer “a” applies when the Supreme Audit Institution provides a written document with:
- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer “b” applies when the SAI provides a written document that includes:
- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI’s annual audit program.

Answer “c” applies when the SAI provides a written document that includes:
- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer “d” applies if requirements for a “c” response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI’s audit program.

Answer:
d. The requirements for a “c” response or above are not met.

Source:

Comment:
No hay evidencia que sustente que la Contraloría realiza retroalimentación a la participación de la ciudadanía.
Peer Reviewer

Opinion: Agree
Comments: Existe en la página web de la Contraloría un link a una sección denominada "resultados", sin embargo, esta página NO contiene ningún tipo de información. https://www.contraloria.gov.co/participa/control-social/resultados-control-social

Government Reviewer

Opinion: Disagree
Suggested Answer:

b. Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

Comments: La respuesta es la b. La Contraloría General de la República tiene una Delegada para Participación ciudadana que canaliza todas las relaciones con la comunidad. Pero además tienen dos programas periodísticos uno radial y otro en televisión (Canales institucionales) donde se registran las intervenciones de la CGR y el acercamiento de la entidad con la ciudadanía y los veedores públicos en respuesta a sus denuncias, etc. Un ejemplo de ello es la línea de las obras inconclusas denominada “elefantes blancos”. Adicionalmente en los siguientes sitios en la página de la Contraloría, se encuentran los informes publicados, su plan de acción y las metodologías utilizadas para la auditoría en el nivel nacional y en el territorial.https://www.youtube.com/@ContraloriaColombia https://www.youtube.com/watch?v=dVUhYs8Deiw
https://www.contraloria.gov.co/control-fiscal/control-fiscal-micro-procesosauditor/sinacof/guia-de-auditoria-territorial
https://www.radionacional.co/noticias-relacionadas/contraloria https://www.radionacional.co/noticias-colombia/no-se-ven-resultados-de-inversiones-en-la-mojana-contralor-general

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. Esta pregunta está vinculada a la 140, e indaga si la Entidad Fiscalizadora Superior (EFS) proporciona al público información acerca de cómo se han utilizado sus aportes para determinar su programa de auditoría obtenidos a través del mecanismo capturado en la pregunta 140; en los enlaces aportados por el revisor de gobierno no se encontró evidencia de un registro escrito que incluye la lista de opiniones recibidas y un resumen de cómo se usaron las opiniones para determinar su programa de auditoría, para sostener un cambio de respuesta. Dado que no hay un informe que dé cuenta de las opiniones recibidas del público ni un informe detallado sobre cómo se usaron o no usaron las opiniones (tal informe debe incluir información sobre qué opiniones se usaron o no, por qué y cómo), corresponde mantener la valoración “D”, para garantizar la consistencia metodológica y entre países.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:
This question mirrors question 140, but instead of covering public assistance in formulating the SAI’s audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:
a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:
La contraloría garantiza un mecanismo de denuncias en línea con el cual busca fortalecer el control fiscal mediante la participación ciudadana: https://www.contraloria.gov.co/atencion-al-ciudadano/denuncias-y-otras-soluciones-pqrd,

Adicionalmente, cuenta con una unidad para la promoción del Control Fiscal Participativo. Link: https://www.contraloria.gov.co/web/participacion-ciudadana/observatorio-de-control-fiscal-participativo


Comment:
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