

# Open Budget Survey 2021

Questionnaire

Colombia

May 2022

# 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 2021

Source:

En este enlace puede verificarse el anteproyecto de presupuesto para el año 2021.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/anteproyecto2021)

Por otro lado, además, el anteproyecto de presupuesto se basa en la información que contiene el Marco Fiscal de Mediano Plazo - MFMP del año 2019 [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-111638%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-111638%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Adicionalmente, agregar que de acuerdo con el documento de Remisión de los anteproyectos del Presupuesto General de la Nación 2021: "En cumplimiento de lo establecido en el artículo 2.8.1.3.1. del DUR 1068 de 20152, los anteproyectos de presupuesto que se presentan a su ilustrada consideración concuerdan con las metas, políticas y criterios de programación establecidos en el Marco de Gasto de Mediano Plazo 2020-2023, MGMP, que fija los techos de gasto de funcionamiento e inversión para el PGN y a los cuales deben sujetarse todas las entidades en la elaboración de sus respectivos anteproyectos de presupuesto para la vigencia de 2021. Este MGMP fue aprobado mediante Documento CONPES 3965 de 2019 y es consistente con el Marco Fiscal de Mediano Plazo, MFMP 2019." [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-127583%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-127583%2F%2FidcPrimaryFile&revision=latestreleased)

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, que corresponde al 3 de abril de 2020:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/anteproyecto2021)

Por otro lado, además, el anteproyecto de presupuesto se basa en la información que contiene el Marco Fiscal de Mediano Plazo - MFMP del año 2019 [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-111638%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-111638%2F%2FidcPrimaryFile&revision=latestreleased)

En la página del Ministerio de Hacienda y Crédito Público, se encuentra el link a todos los documentos relevantes del Anteproyecto. Todos los documentos se publican meses antes de presentar el proyecto de presupuesto ante el Congreso de la República, con lo cual se ajusta a los tiempos establecidos en la OBS.

Comment:

Peer Reviewer

Opinion: Agree

Comments: None

Government Reviewer

Opinion: Agree

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

3/4/2020

Source:

En el siguiente enlace podemos verificar la fecha de publicación y radicación de el anteproyecto de presupuesto para el año 2021:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/anteproyecto2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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."*

Answer:

En la página web del Ministerio de Hacienda y Crédito Público se indica que el documento se adjuntó a la página el 3 abril 2020.

Source:

Se puede corroborar la información en el siguiente link:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/anteproyecto2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/pgn2021/anteproyecto2021)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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/>*

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

Answer:

c. No

Source:

El documento solo se encuentra disponible en formato PDF. No existen versiones con los datos en un formato que pueda ser procesado por máquina.

En el siguiente link se referencia el Anteproyecto de Presupuesto de 2021

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/pgn2021/anteproyecto2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 documento PBS - Anteproyecto de Presupuesto para la vigencia 2021 - está disponible públicamente bajo los parámetros de la metodología OBS.

El link de referencia es: <https://www.minhacienda.gov.co/webcenter/ShowProperty?>

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/anteproyecto2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

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

Answer:

Anteproyecto del Presupuesto General de la Nación 2021.

Source:

Los documentos disponibles en:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/anteproyecto2021)

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:

En el Portal de Transparencia Económica aparece el CB, sin embargo, este fue publicado por fuera de las fechas establecidas.

<http://www.pte.gov.co/WebsitePTE/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicional a ello, el formato de presupuesto ciudadano, se altera de manera enorme con respecto a años anteriores.

Government Reviewer

Opinion: Agree

IBP 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 (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. Para fines de consistencia metodológica y a través de países se modifica la respuesta de "A" a "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 2021

Source:

En el siguiente link se puede consultar el proyecto de presupuesto 2021:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectodeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectodeley2021)

Comment:

Cabe señalar que el año fiscal en Colombia comprende desde el 1 de enero hasta el 31 de diciembre.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
29/7/2020

Source:  
Para consultar la fecha en que se radicó el proyecto de presupuesto 2021 en el Congreso de la República por favor seguir el siguiente enlace:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectodeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectodeley2021)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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;*
- *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 2020. Se puede verificar en el siguiente link:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectodeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectodeley2021)

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 2020 should be entered as 05/09/2020. 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:  
29/7/2020

Source:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectedeley2021)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 del Ministerio de Hacienda, como entidad encargada de la política fiscal colombiana, se puede encontrar cada documento con la fecha de publicación (29 de julio de 2020) la cual se diferencia de la fecha de radicación del proyecto de presupuesto 2021 (29 de julio de 2020) ante el Congreso.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectedeley2021)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government 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\\_CLUSTER-114192%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-114192%2F%2FidcPrimaryFile&revision=latestreleased)

Source:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectodeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectodeley2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Además de los documentos previstos en el link al Proyecto 2021, se debe considerar como documento de apoyo del EBP el Marco Fiscal de Mediano Plazo (MFMP) 2020, publicado en junio de 2020

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoPlazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoPlazo2020)

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.*

Answer:

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

Source:

En la página del Ministerio de Hacienda se encuentra un documento de excel el cual se titula "Detalle Proyecto PGN 2021" publicado el 5 de agosto de 2020. 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\\_presupuestogrlnacion/pgn2021/proyectodeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectodeley2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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 2020-21, 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 PRESUPUESTO 2021

Source:

PROYECTO DE LEY PRESUPUESTO 2021

El documento se encuentra en el siguiente enlace:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectedeley2021)

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 siguiente enlace se referencia la publicación correspondiente al presupuesto ciudadano del 2021, sin embargo, dado que apenas estuvo disponible al final de diciembre no se puede considerar para el EBP. <http://www.pte.gov.co/WebsitePTE/>

En el siguiente video aparece la publicación del 05 de noviembre donde se visualiza que el portal ciudadano no estaba habilitado:

<https://twitter.com/pteColombia/status/1324413131586752514?s=20>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: AUNQUE EL REPORTE ACTUAL PUBLICADO E INTERACTIVO DE PRESUPUESTO CIUDADANO INCLUYE LAS 4 ETAPAS DE ANTEPROYECTO, PROYECTO, LEY Y DECRETO, FUE TERMINADO Y PUBLICADO A FINAL DE 2020: <https://www.pte.gov.co/WebsitePTE/>

IBP Comment

Dado que el presupuesto ciudadano del EBP no se publicó dentro de los plazos establecidos por la Metodología de la OBS (Mientras la legislatura aún lo está considerando y antes de que se apruebe (promulgue) el documento no se considera disponible al público. Si bien en el Portal de Transparencia Económica aparece una versión ciudadana dedicada al Proyecto de Ley de Presupuesto, dado que el documento 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. Para fines de consistencia metodológica y a través de países se mantiene la respuesta "B".

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 2021

Source:

En el siguiente link aparece el presupuesto aprobado por el Congreso de la República: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

28/11/2020

Source:

En el siguiente enlace podemos ver la fecha de 28 de noviembre de 2020 por la cual se decreta el Presupuesto de Rentas y Recursos de Capital y Ley de apropiaciones para la Vigencia fiscal del 1o. de enero al 31 de diciembre de 2021.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 made available 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. 2063 del 28 de noviembre de 2020 que sanciona el presupuesto 2021 que tiene una fecha de publicación del 1 de diciembre de 2020.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/leydepresupuesto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/leydepresupuesto2021)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

1/12/2020

Source:

En el siguiente link vemos la ley que sanciona el presupuesto

2021: [https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/leydepresupuesto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/leydepresupuesto2021) la Fecha de Publicación fue 1 de diciembre de 2020.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicional a ello hay que aclarar que el proyecto de ley se publicó el 28 de noviembre de 2020 en la página del Departamento Administrativo de la Presidencia de la República, esta es la fecha oficial en la que se considera como sancionada la ley de presupuesto. El documento se puede consultar en el siguiente link:

<https://dapre.presidencia.gov.co/normativa/normativa/LEY%202063%20DEL%2028%20DE%20NOVIEMBRE%20DE%202020.pdf>

TSPD\_101\_R0=08394a21d4ab2000a12d82a1562b0870ef0250388196b051e2d33ebdcb00e7cd80d79c721c6fba4008abcfca3b1450003b1b93d89905ada5ff427b8fca68972b308eac5d343ee7553aa4eec494f45530827e9ad4c96d33cf39beab86e5f6c5228220fa4ade31a1b7650ca2dfb7cf503cc49c00e57c4b2d8a3d6bd10942a3fcb

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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:

De acuerdo a la metodología OBS, los documentos presupuestarios deben estar publicados en el sitio web oficial del organismo gubernamental que se encarga de la política fiscal. De esta manera, la fecha de publicación del Presupuesto aprobado en la página del Ministerio de Hacienda y Crédito Público es el 1 de diciembre del 2021.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/leydepresupuesto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/leydepresupuesto2021)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicional a ello hay que aclarar que el proyecto de ley se publicó el 28 de noviembre de 2020 en la página del Departamento Administrativo de la Presidencia de la República, esta es la fecha oficial en la que se considera como sancionada la ley de presupuesto. El documento se puede consultar en el siguiente link:

<https://dapre.presidencia.gov.co/normativa/normativa/LEY%202063%20DEL%2028%20DE%20NOVIEMBRE%20DE%202020.pdf?>

TSPD\_101\_R0=08394a21d4ab2000a12d82a1562b0870ef0250388196b051e2d33ebdcb00e7cd80d79c721c6fba4008abcfa3b1450003b1b93d89905ada5ffc27b8fca68972b308eac5d343ee7553aa4eec494f45530827e9ad4c96d33cf39beab86e5f6c5228220fa4ade31a1b7650ca2dfb7cf503cc49c00e57c4b2d8a3d6bd10942a3fcb

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo, se mantiene el link de ministerio de hacienda.

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

Source:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/leydepresupuesto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/leydepresupuesto2021)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicional a ello hay que aclarar que el proyecto de ley se publicó el 28 de noviembre de 2020 en la página del Departamento Administrativo de la Presidencia de la República, esta es la fecha oficial en la que se considera como sancionada la ley de presupuesto. El documento se puede consultar en el siguiente link:

<https://dapre.presidencia.gov.co/normativa/normativa/LEY%202063%20DEL%2028%20DE%20NOVIEMBRE%20DE%202020.pdf?>

TSPD\_101\_R0=08394a21d4ab2000a12d82a1562b0870ef0250388196b051e2d33ebdcb00e7cd80d79c721c6fba4008abcfa3b1450003b1b93d89905ada5ffc27b8fca68972b308eac5d343ee7553aa4eec494f45530827e9ad4c96d33cf39beab86e5f6c5228220fa4ade31a1b7650ca2dfb7cf503cc49c00e57c4b2d8a3d6bd10942a3fcb

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo. Se mantiene el enlace presentado [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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/>*

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

Answer:

c. No

Source:

No se encuentran datos legibles a máquina para la Ley de Presupuesto de 2021.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/pgn2021/leydepresupuesto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/pgn2021/leydepresupuesto2021)

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:

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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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 2018."*

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

Answer:

Presupuesto General de la Nación 2021 Presupuesto General de la Nación 2020

Source:

En el siguiente enlace podemos ver el Presupuesto aprobado por el Congreso:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/leydepresupuesto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/leydepresupuesto2021)

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 siguiente link podemos ver la versión del presupuesto aprobado hecho especialmente para el entendimiento ciudadano.



<http://www.pte.gov.co/WebsitePTE/>

Comment:

Peer Reviewer  
Opinion: Agree

Government 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 2021 FY 2020

Source:  
<http://www.pte.gov.co/WebsitePTE/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
En el siguiente link aparece el presupuesto ciudadano 2021. <http://www.pte.gov.co/WebsitePTE/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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 2020 should be entered as 05/09/2020. 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:

31/12/2020 31/12/2019

Source:

En la cuenta de Twitter del Portal de Transparencia hicieron un post anunciando la disponibilidad del CB:  
<https://twitter.com/pteColombia/status/1344719308019159040?s=20> Fecha de publicación: Dec 31, 2020 Si bien este se presenta por etapa presupuestal, dado que apenas estuvo disponible al final de diciembre no podemos considerarlo ni para el PBS ni para el EBP.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

La publicación del CB ( <http://www.pte.gov.co/WebsitePTE/>) es el 31 de diciembre de 2020, segun <https://twitter.com/pteColombia/status/1344719308019159040?s=20> La fecha se encuentra claramente puesta en la página del Ministerio de Hacienda.  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestociudadano/presupuestociudadano2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2020)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<http://www.pte.gov.co/WebsitePTE/>  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestociudadano/presupuestociudadano2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestociudadano/presupuestociudadano2020)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2020 People's Guide" or "2021 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 2021 Presupuesto Ciudadano 2020

Source:

<http://www.pte.gov.co/WebsitePTE/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

El Presupuesto Ciudadano 2021 corresponde al documento del Presupuesto aprobado para el año 2021.

<http://www.pte.gov.co/WebsitePTE/> El Presupuesto Ciudadano 2020 corresponde al documento del Presupuesto aprobado para el año 2020.

Source:

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."*

Answer:

FY 2020 FY 2020

Source:

En el siguiente link encontramos en la parte derecha la ejecución presupuestal del 2020.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/anteproyectodepresupuestogrlnal2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/anteproyectodepresupuestogrlnal2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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.

Answer:

a. At least every month, and within one month of the period covered

Source:

En el siguiente link podemos ver las ejecuciones presupuestales por mes y adicionalmente un analisis por cuatrimestres y semestres:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/anteproyectodepresupuestogrlnal2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/anteproyectodepresupuestogrlnal2020)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicionalmente en la herramienta de la página "Portal de Transparencia Económica" se puede consultar la ejecución presupuestal con cortes semanales. Para ello se pueden consultar estas ejecuciones en el link <https://www.pte.gov.co/WebsitePTE/VelocidadEjecucion>

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. Con respecto al portal mencionado por el Peer Reviewer, para los propósitos de las preguntas del IYRs, estamos considerando solo los documentos propuestos por el investigador.

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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."*

Answer:

Las fechas correspondientes a cada mes son las que aparecen entre paréntesis:

Enero (10 marzo 2020), Febrero (13 marzo 2020), Marzo (24 abril 2020), Abril (18 mayo 2020), Mayo (24 junio 2020), Junio (24 julio 2020), Julio (28 agosto 2020), Agosto (5 octubre 2020), Septiembre (27 octubre 2020), Octubre (22 diciembre 2020) y Noviembre (30 diciembre 2020).

Por otro lado, se encuentran informes del primer cuatrimestre (12 de mayo de 2020) y el segundo cuatrimestre (4 de septiembre de 2020) Las fechas correspondientes a cada mes son las que aparecen entre paréntesis:

Enero (10 marzo 2020), Febrero (13 marzo 2020), Marzo (24 abril 2020), Abril (18 mayo 2020), Mayo (24 junio 2020), Junio (24 julio 2020), Julio (28 agosto 2020), Agosto (5 octubre 2020), Septiembre (27 octubre 2020), Octubre (22 diciembre 2020), Noviembre (30 diciembre 2020) y Diciembre (1 febrero 2021).

Source:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/enero2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/enero2020)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Para conocer las fechas de publicación, se debe hacer click en cada uno de los meses correspondientes del año 2020 y ahí se encuentran todos los documentos con fecha de publicación. Para conocer las fechas de publicación, se debe hacer click en cada uno de los meses correspondientes del año 2020 y ahí se encuentran todos los documentos con fecha de publicación.

Source:

En este link esta el mes de enero, haciendo click en cada mes podemos dar cuenta de esto:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/enero2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/enero2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Noviembre:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/noviembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/noviembre2020)

Source:

Enero:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/enero2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/enero2020)

Febrero:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/febrero2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/febrero2020)

Marzo:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/marzo2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/marzo2020)

Abril: [https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/abril2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/abril2020)

Mayo:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/mayo2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/mayo2020)

Junio:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/junio2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/junio2020)

Julio: [https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/julio2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/julio2020)

Agosto:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/agosto2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/agosto2020)

Septiembre:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/septiembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/septiembre2020)

Octubre:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/octubre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/octubre2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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/>*

*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 datos publicados en formato excel (legible) o el documento INFORME III CUATRIMESTRE PGN 2020 - CONGRESO ([https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/tercercuatrimestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/tercercuatrimestre2020)), corresponden a los datos legibles disponibles. Por otro lado, al entrar individualmente en cada mes de ejecución presupuestal podemos encontrar que todos los informes relacionados se encuentran de igual forma en formato excel, en el siguiente link aparece el ejemplo del mes de noviembre donde podemos constatar esta situación:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/noviembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/noviembre2020)

Comment:

Peer Reviewer  
Opinion: Agree

Comments: Adicional a ello, se pueden descargar las ejecuciones en cualquier momento del año con corte semanal en la herramienta del Portal de Transparencia Económica <https://www.pte.gov.co/WebsitePTE/VelocidadEjecucion>

Government Reviewer  
Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. Con respecto al portal mencionado por el Peer Reviewer, para los propósitos de las preguntas del IYRs, estamos considerando solo los documentos propuestos por el investigador.

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.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: 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

Opinion:

Government Reviewer

Opinion:

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 2020."*

*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 Acumulado a noviembre de 2020

Source:

Todo se encuentra en la página del Ministerio de Hacienda. <https://www.minhacienda.gov.co/webcenter/portal/Minhacienda>

INFORME DE EJECUCION PRESUPUESTO GENERAL DE LA NACIÓN 2020 - ACUMULADO AL PRIMER CUATRIMESTRE:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primercuatrimestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primercuatrimestre2020)

INFORME DE EJECUCION PRESUPUESTO GENERAL DE LA NACIÓN 2020 - ACUMULADO AL SEGUNDO CUATRIMESTRE:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/segundocuatrimestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/segundocuatrimestre2020)

INFORME DE EJECUCION PRESUPUESTO GENERAL DE LA NACIÓN 2020 - ACUMULADO AL TERCER CUATRIMESTRE:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/tercercuatrimestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/tercercuatrimestre2020)



e2020

Comment:

El nombre de los documentos de los restantes meses es el mismo, solo cambia el mes.

Peer Reviewer

Opinion: Agree

Comments: De igual manera se puede consultar la ejecución en cualquier momento del año en la herramienta del Portal de Transparencia Económica <https://www.pte.gov.co/WebsitePTE/VelocidadEjecucion>

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. Con respecto al portal mencionado por el Peer Reviewer, para los propósitos de las preguntas del IYRs, estamos considerando solo los documentos propuestos por el investigador.

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:

Comment:

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."*

Answer:

FY 2020

Source:

Si bien hay un informe de ejecución del Primer Semestre de 2020, no se considera como MYR por no contener elementos de actualización de estimaciones macroeconómicas o fiscales para lo que resta del año.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer:

Comments: OBJETAMOS LA OBSERVACIÓN DEL REVISOR (RESEARCHER) DEBIDO A QUE SÍ SE PUBLICAN EN EL DOCUMENTO 'MENSAJE PRESIDENCIAL' ESTIMACIONES MACROECONÓMICAS Y FISCALES A PARTIR DE LA PÁGINA 29:

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>. ESTÁ ESTABLECIDO EN LA NORMA, DECRETO ÚNICO REGLAMENTARIO 1068. ADICIONALMENTE EN COLOMBIA EXISTE EL "SISTEMA PRESUPUESTAL COLOMBIANO" COMO NORMA ORGÁNICA, DEL CUAL HACE PARTE EL PLAN FINANCIERO Y ESTE SE REVISAR EN JUNIO DE CADA AÑO POR EL CONFIS, EL CUAL PUEDE TENER AJUSTES, QUE PUEDEN O NO REFLEJARSE EN MODIFICACIONES DE LA LEY

Researcher Response

En la medida que continúa siendo un documento diferente al Reporte de Mitad de Año, se mantiene en que hace falta incluir las estimaciones macroeconómicas y fiscales en el mismo.

IBP Comment

Según la metodología de la Encuesta de Presupuesto Abierto, 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. En todo caso la información citada en página 29 refiere a "Acciones de política fiscal para contener el daño ocasionado por el COVID-19", en la página 17 no se visualiza una comparación entre el pronóstico macroeconómico inicial y actualización de las proyecciones económicas para el resto del año de 2020 Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual.

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:

En el siguiente link podemos ver la fecha de publicación del Primer Semestre 2020 de la ejecución presupuestal (5 de agosto de 2020) que no es considerado MYR como se explica en la anterior respuesta:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/pptograinal2020/ejeEPGN2020/primersemestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/pptograinal2020/ejeEPGN2020/primersemestre2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint

Comments: DEBEMOS OBJETAR. LA RESPUESTA DEBE SER AL MENOS LA OPCIÓN B DADO QUE CONSIDERAMOS QUE EL 'MENSAJE PRESIDENCIAL' TIENE LOS ELEMENTOS DE UN MYR O REVISIÓN DE MITAD DE AÑO:

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>. EN HILO CON LA PREGUNTA ANTERIOR, SE PRESENTA EN JUNIO EL AJUSTE AL PLAN FINANCIERO Y EN AGOSTO LA EJECUCIÓN PRESUPUESTAL A MITAD DE PERIODO.

Researcher Response

Mantenemos la respuesta dada, ya que la revisión de mitad de año no sustituye el Reporte de Mitad de Año.

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

En el siguiente link se constata la fecha de publicación del Informe del Primer Semestre de 2020 publicado el 5 de Agosto del 2020 no se considera un MYR:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primersemestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primersemestre2020)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: DEBEMOS OBJETAR. LA RESPUESTA DEBE SER EL 29 DE JULIO DE 2020, FECHA DE PUBLICACIÓN DEL QUE CONSIDERAMOS COMO MYR O REVISIÓN DE MITAD DE AÑO, EL 'MENSAJE PRESIDENCIAL':

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf> PRIMERA PÁGINA.

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: DEBEMOS OBJETAR. LA FECHA SE DETERMINA A PARTIR DE LA CARTA EN LA QUE EL MINISTRO DE HACIENDA ENVÍA EL PROYECTO DE PRESUPUESTO AL CONGRESO.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>, PRIMERA PÁGINA

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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:

En el siguiente link se constata la fecha de publicación del Informe del Primer Semestre de 2020 publicado el 5 de Agosto del 2020 que no se considera un MYR:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primersemestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primersemestre2020)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>.

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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: b. Yes, some of the numerical data are available in a machine readable format

Comments: DEBEMOS OBJETAR. SÍ SE PUBLICA A LOS CIUDADANOS CON EL REPORTE DE EJECUCIÓN DE MITAD DE AÑO: 'MENSAJE PRESIDENCIAL'. LA RESPUESTA DEBE SER AL MENOS LA OPCIÓN B. MUCHO DE LOS CUADROS Y MATRICES DEL DOCUMENTO SE PUBLICAN EN LA

IBP Comment

Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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.*

Answer:

d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: DEBEMOS OBJETAR. SÍ SE PUBLICA A LOS CIUDADANOS CON EL REPORTE DE EJECUCIÓN DE MITAD DE AÑO: 'MENSAJE PRESIDENCIAL'. LA RESPUESTA DEBE SER LA OPCIÓN A

IBP Comment

Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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."*

Answer:

Se seleccionó la opción d) debido a que el documento no incluye elementos de actualización de estimaciones macroeconómicas o fiscales para lo que resta del año es por esto que aunque hay un informe de ejecución del Primer Semestre de 2020, no se considera como MYR.

Source:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primersemestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/ejeEPGN2020/primersemestre2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: DEBEMOS OBJETAR. NUESTRO REPORTE DE EJECUCIÓN DE MITAD DE AÑO, 'MENSAJE PRESIDENCIAL' CONTIENE ESTIMACIONES MACROECONÓMICAS Y FISCALES.  
<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>. A PARTIR DE LA PÁGINA 29

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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 2019/20" or "Mid-Year Report on the 2020 National Budget."*

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

Answer:

n/a Informe de ejecución Presupuesto General de la Nación Acumulado a junio de 2020

Source:

En el siguiente link se constata la fecha de publicación del Informe del Primer Semestre de 2020 publicado el 5 de Agosto del 2020 que no se considera un MYR:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/pptograinal2020/ejeEPGN2020/primersemestre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/pptograinal2020/ejeEPGN2020/primersemestre2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: DEBEMOS OBJETAR. EL NOMBRE ES 'ANEXO AL MENSAJE PRESIDENCIAL PROYECTO DE LEY – PRESUPUESTO GENERAL DE LA NACIÓN 2021' POR LAS RAZONES EXPUESTAS EN PREGUNTAS ANTERIORES.  
<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. Ver comentario del IBP a MYR -1 para mayor detalle.

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/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: DEBEMOS OBJETAR. EN ESTOS ENLACES SE ENCUENTRAN LAS PRESENTACIONES DE DIAPOSITIVAS A LOS CIUDADANOS CON LOS DETALLES MÁS RELEVANTES DEL PROYECTO DE PRESUPUESTO 2021:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pgn2021/proyectedeley2021)

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-165825%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-165825%2F%2FidcPrimaryFile&revision=latestreleased)

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-150008%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-150008%2F%2FidcPrimaryFile&revision=latestreleased)

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-143805%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-143805%2F%2FidcPrimaryFile&revision=latestreleased)

Researcher Response

Los documentos que aporta el Ministerio de Hacienda no tienen las características ni el contenido planteado en la encuesta, por ello, aunque no se desconoce la utilidad de los enlaces adjuntos, se propone mantener la respuesta en No.

IBP Comment

Una Propuesta de Presupuesto no puede sustituir a una Revisión de mitad de año. Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual. En todo caso no se visualiza una comparación entre el pronóstico macroeconómico inicial y actualización de las proyecciones económicas para el resto del año de 2020. Lo que se visualiza es una comparación de las cifras hasta 01 de junio 2020 con lo estimado para 2021. Ver comentario del IBP a MYR -1 para mayor detalle.

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 2019

Source:

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

Answer:

b. Nine months or less, but more than six months, after the end of the budget year

Source:

En el siguiente link aparece la fecha de publicación del YER publicado el 18 de agosto de 2020, 8 meses después de terminado el año 2019.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: DEBEMOS OBJETAR. LA OPCIÓN DEBE SER LA A DADO QUE SÍ SE PUBLICA SIEMPRE A LOS CIUDADANOS UN REPORTE EN EL PRIMER TRIMESTRE CON LA EJECUCIÓN DEL AÑO ANTERIOR CUYAS CIFRAS SON LAS QUE VAN EN EL ANEXO AL MENSAJE PRESIDENCIAL. EL ENLACE ES:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020)

Researcher Response

Dado el cambio en la pagina web del Ministerio de Hacienda el nuevo link para el informe de fin de año es:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/informefinal20191](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/informefinal20191). Aclaramos que el enlace aportado por el revisor gubernamental no corresponde con el informe de fin de año, sino con el Informe mensual de diciembre.

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "b".

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

18/8/2020

Source:

En el siguiente link aparece la fecha de publicación del YER 2019,

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: FEBRERO DE 2020

Comments: DEBEMOS OBJETAR. TODAS LAS FECHAS DE TODOS LOS CUADROS DE EJECUCIÓN FINAL DE 2019 SON DE FEBRERO DE 2020. EL ENLACE EN EL CUAL PUEDE CONSTATARSE ES:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020)

IBP Comment



Se toma nota del comentario del revisor de gobierno, sin embargo, se observa que el documento citado refiere al Informe Mensual correspondiente al mes de diciembre, es decir un IYR. En el portal del Ministerio de Hacienda hay dos pestañas que distinguen el Informe Mensual de diciembre del Informe Final 2019. En este enlace se evidencia la fecha, descripción y enlace al documento pdf del YER:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/informefinal20191](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/informefinal20191) Fecha de Publicación: 18 de agosto de 2020 En cumplimiento de lo dispuesto en el Decreto 1068 de 2015 Único Reglamentario del Sector Hacienda y Crédito Público (Artículo 14 del Decreto 4730 de 2005) en este capítulo se presenta el informe sobre los resultados de la ejecución presupuestal de la vigencia fiscal de 2019. Se mantiene la respuesta actual.

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:

La fecha de publicación aparece consignada en la parte inferior de la publicación del documento, en el siguiente link se puede dar cuenta de ello:  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: DEBEMOS OBJETAR. TODAS LAS FECHAS DE TODOS LOS CUADROS DE EJECUCIÓN FINAL DE 2019 SON DE FEBRERO DE 2020. EL ENLACE EN EL CUAL PUEDE CONSTATARSE ES:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020)

IBP Comment

Ver comentario de IBP en YER- 3a. Se mantiene la respuesta actual.

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-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Source:

en

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/final2019)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: EL ENLACE CORRECTO EN EL CUAL PUEDE CONSULTARSE ES:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020)

IBP Comment

Ver comentario de IBP en YER- 3a. Se mantiene la respuesta actual.

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:

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: DEBEMOS OBJETAR. LA RESPUESTA CORRECTA ES LA A DEBIDO A QUE EL ENLACE CORRECTO ES:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupue stal2019/diciembre2020)

IBP Comment

Ver comentario de IBP en YER- 3a. Se mantiene la respuesta actual.

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:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Informe de la ejecución presupuestal de la vigencia fiscal 2019

Source:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/presupuestogeneraldelanacin/EjecucionPresupuestal2019/final2019](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/presupuestogeneraldelanacin/EjecucionPresupuestal2019/final2019)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: EL ENLACE CORRECTO ES:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/presupuestogeneraldelanacin/EjecucionPresupuestal2019/diciembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/presupuestogeneraldelanacin/EjecucionPresupuestal2019/diciembre2020)

IBP Comment

Ver comentario de IBP en YER- 3a. Se mantiene la respuesta actual.

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

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:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: DEBEMOS OBJETAR. EL DENOMINADO 'ANEXO AL MENSAJE PRESIDENCIAL' CONSTITUYE UN REPORTE A LOS CIUDADANOS DE LA EJECUCIÓN DE FIN DE AÑO. <http://leyes.senado.gov.co/proyectos/imagenes/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

Researcher Response

El documento Anexo al Proyecto de Ley Presupuestaria - Mensaje Presidencial, no se considera una versión ciudadana del Informe de Fin de Año. Si bien puede tener algún dato de la ejecución, el mismo es un documento que acompaña el proyecto, no el informe de fin año.

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "b".

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."*

Answer:

FY 2019

Source:

La Contraloría General de la República se encarga de elaborar una serie de informes que componen el reporte de auditoría del presupuesto público. En el siguiente link consultamos el Informe de Auditoría para el año 2019.

Comment:

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.*

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

En el siguiente link se da cuenta de la ultima modificación realizada 07/10/2020 10:15:19 Es decir el 10 de julio de 2020, 6 meses después de terminado el año fiscal 2019:

<https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2019.pdf/ca37fc98-083b-43c8-b8c2-3e9b4efa0f70>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

10/7/2020

Source:

El día exacto de publicación no aparece consignado, sin embargo, la última fecha de modificación 07/10/2020 10:15:19 es decir el 10 de julio de 2020. La información dentro de la página no es suficiente para soportar cuando se publicó en "línea" el documento; es más un indicativo de cuando fue producido.

<https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2019.pdf/ca37fc98-083b-43c8-b8c2-3e9b4efa0f70>

Comment:

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:

El día exacto de publicación no aparece consignado, sin embargo, la última fecha de modificación 07/10/2020 10:15:19 es decir el 10 de julio de 2020, confirmado mediante los comandos Javascript. La información dentro de la página del documento no es suficiente para soportar cuando se publicó en "línea" el documento; es más un indicativo de cuando fue producido.

Source:

<https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2019.pdf/ca37fc98-083b-43c8-b8c2-3e9b4efa0f70>

[https://www.contraloria.gov.co/resultados/informes/informes-constitucionales/-/document\\_library\\_display/qGuMx1g0tMaE/view/1136923?\\_110\\_INSTANCE\\_qGuMx1g0tMaE\\_redirect=https%3A%2F%2F](https://www.contraloria.gov.co/resultados/informes/informes-constitucionales/-/document_library_display/qGuMx1g0tMaE/view/1136923?_110_INSTANCE_qGuMx1g0tMaE_redirect=https%3A%2F%2F)

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:

<https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%BAblica+2019.pdf/ca37fc98-083b-43c8-b8c2-3e9b4efa0f70>

Source:

[https://www.contraloria.gov.co/resultados/informes/informes-constitucionales/-/document\\_library\\_display/qGuMx1g0tMaE/view/1136923?\\_110\\_INSTANCE\\_qGuMx1g0tMaE\\_redirect=https%3A%2F%2F](https://www.contraloria.gov.co/resultados/informes/informes-constitucionales/-/document_library_display/qGuMx1g0tMaE/view/1136923?_110_INSTANCE_qGuMx1g0tMaE_redirect=https%3A%2F%2F)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Dado que la Contraloría General de la República actualizó su sitio web en los últimos meses, los enlaces que se proporcionaron inicialmente ya no funcionan. Para acceder al documento, utilice el siguiente enlace:

<https://www.contraloria.gov.co/documents/20125/394453/Informe%20de%20Auditor%C3%ADa%20del%20Balance%20General%20de%20la%20Naci%C3%B3n%202019.pdf/204f6080-a9c4-2fe9-8be8-6091419dd25d?version=1.0>

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:

Los archivos se publican en PDF. No se encuentran disponibles en formato legible por máquina.

Comment:

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer  
Opinion:

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 2019

Source:

<https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Auditor%C3%ADa+del+Balance+General+de+Hacienda+P%C3%ABlica+2019.pdf/ca37fc98-083b-43c8-b8c2-3e9b4efa0f70>

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:

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.transparenciapresupuestaria.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 ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). 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 contiene la información del 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>).

Adicionalmente, el Portal Transparencia Económica contiene cifras de los ingresos y gastos de la Nación (<http://www.pte.gov.co/WebsitePTE/>).

Por otro lado, la página web de la Contraloría General de la Nación contiene los documentos relacionados al reporte de auditoría (<https://www.contraloria.gov.co/resultados/informes/informes-constitucionales>).

Adicionalmente, el Portal de transparencia Económica refleja los procesos de ejecución presupuestal y la información sobre los contratos suscritos con recursos del Presupuesto General de la Nación (<http://www.pte.gov.co/WebsitePTE/>).

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicional a ello hay que señalar que el Banco de la República publica información sobre el desempeño fiscal del Sector Público No financiero y del Gobierno Nacional Central (<https://www.banrep.gov.co/es/estadisticas/gobierno-nacional-central>) 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/>)

Government Reviewer

Opinion: Agree

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.*

Answer:

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

Source:

<http://www.pte.gov.co/WebsitePTE/>

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/anteproyectodepresupuestogrlnal2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/anteproyectodepresupuestogrlnal2020)

<https://www.contraloria.gov.co/resultados/informes/informes-constitucionales>

<https://www.contaduria.gov.co/>

Comment:

Peer 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: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<http://www.pte.gov.co/WebsitePTE/>

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestograinacion/pptogrinal2020/anteproyectodepresupuestogrinal2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestograinacion/pptogrinal2020/anteproyectodepresupuestogrinal2020)

<https://www.contraloria.gov.co/resultados/informes/informes-constitucionales>

<https://www.contaduria.gov.co/>

Comment:

El Portal Transparencia Económica recoge la información de ingresos y gastos de múltiples años. Mientras que la Contaduría General de la Nación publica los balances detallados de las cuentas del país.

Peer Reviewer  
Opinion: Agree

Comments: Adicionalmente se cuenta con información detallada e histórica por parte del Banco de la República sobre el Gobierno Nacional Central como del Sector Público Financiero <https://www.banrep.gov.co/es/estadisticas/gobierno-nacional-central>

Government Reviewer  
Opinion: Agree

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.

Answer:

a. Yes

Source:

En el Portal de Transparencia Económica podemos encontrar una Infografía sobre el presupuesto ciudadano para la vigencia del 2021 o cualquier otra vigencia, el siguiente corresponde al link de esta entidad: <http://www.pte.gov.co/WebsitePTE/>.

Los otros portales no tienen recursos infográficos explicativos sino documentos legibles.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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/3181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.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:

Ley 42 de 1993 disponible en: [http://www.secretariasenado.gov.co/senado/basedoc/ley\\_0042\\_1993.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_0042_1993.html)

Título XII de la Constitución Política disponible en: <http://www.constitucioncolombia.com/titulo-12>

Decreto 111 de 1996 Estatuto Orgánico de Presupuesto, disponible en:

[http://www.minhacienda.gov.co/HomeMinhacienda/ShowProperty;jsessionid=qR9O2PFCBN7H7MRgovtfBUvt0mxKR-lo2iIHGFDfaixMV72mX6qI-89808455?nodeld=%2FOCS%2FMIG\\_6220602.PDF%2F%2FidcPrimaryFile&revision=latestreleased](http://www.minhacienda.gov.co/HomeMinhacienda/ShowProperty;jsessionid=qR9O2PFCBN7H7MRgovtfBUvt0mxKR-lo2iIHGFDfaixMV72mX6qI-89808455?nodeld=%2FOCS%2FMIG_6220602.PDF%2F%2FidcPrimaryFile&revision=latestreleased)

Ley 819 de 2003, Responsabilidad Fiscal, disponible en: [http://www.secretariasenado.gov.co/senado/basedoc/ley\\_0819\\_2003.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_0819_2003.html)

Ley 1473, Regla Fiscal disponible en: [http://www.secretariasenado.gov.co/senado/basedoc/ley\\_1473\\_2011.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_1473_2011.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Ley 1712 de 2014: Ley de transparencia y del derecho de acceso a la información pública nacional. Disponible en:

[http://www.secretariasenado.gov.co/senado/basedoc/ley\\_1712\\_2014.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_1712_2014.html)

Ley 1757 de 2015: Ley estatutaria de participación. Disponible en: [http://www.secretariasenado.gov.co/senado/basedoc/ley\\_1757\\_2015.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_1757_2015.html)

Ley 1474 de 2011: Por la cual se dictan normas orientadas a fortalecer los mecanismos de prevención, investigación y sanción de actos de corrupción y la efectividad del control de la gestión pública. Disponible en: [http://www.secretariasenado.gov.co/senado/basedoc/ley\\_1474\\_2011.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_1474_2011.html)

Ley 850 de 2003: por medio de la cual se reglamentan las veedurías ciudadanas. Disponible en:

<https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=10570>

Ley 1755 de 2015: Por medio de la cual se regula el Derecho Fundamental de Petición y se sustituye un título del Código de Procedimiento Administrativo y de lo Contencioso Administrativo. Disponible en: [http://www.secretariasenado.gov.co/senado/basedoc/ley\\_1755\\_2015.html](http://www.secretariasenado.gov.co/senado/basedoc/ley_1755_2015.html)

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 podemos encontrar el Proyecto de Presupuesto General de la Nación para el año 2021, de la página 10 a la 71 encontramos una tabla de gastos desagregada en donde se da cuenta de la asignación presupuestal para cada unidad administrativa. En el siguiente link se puede dar cuenta de ello [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140009](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140009).

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 el documento publicado en el Ministerio de Hacienda Aspectos Complementarios en Clasificación funcional del presupuesto 2021, página 36; Cuadro 3.1. Resumen Clasificación Funcional 2020-2021 página 38.

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

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 cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.*

Answer:

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

Source:

En la clasificación realizada, se evidencia una compatibilidad con los estándares internacionales, pues dentro del documento presentado por el Ministerio de Hacienda, se evidencia como una base metodológica y los mismos aspectos claves a considerar dentro de los estándares internacionales, en el documento Aspectos Complementarios del PGN 2021 en el Cuadro 3.1. Resumen Clasificación Funcional 2020-2021 página 38. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

La información de la clasificación económica se encuentra en: Clasificación económica p. 30- 35 Cuadro 2.5. Resultado presupuestal vigencia 2021 Presupuesto General de la Nación, página 35 Aspectos complementarios del PGN 2021. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

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

Source:

La información de la clasificación económica se encuentra en: Clasificación económica p. 30- 35 Cuadro 2.5. Resultado presupuestal vigencia 2021 Presupuesto General de la Nación, pagina 35 Aspectos complementarios del PGN 2021. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Comments: La clasificación económica está en línea con los estándares propuestos en el Manual de Estadísticas de las Finanzas Públicas. Versión 2014

Government Reviewer

Opinion: Agree

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 detaillé. (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 Presupuesto 2021 entre las páginas 11 y 71 contiene una descripción del gasto público no solo por unidades administrativas sino por los programas individuales que se financian. Ver el siguiente enlace:[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140009](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140009)

Comment:

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 "A" a "C", dado que la Propuesta de Presupuesto de 2021 solo muestra información a nivel de programas en el "Presupuesto de Inversión" de cada Ministerio, pero no en el "Presupuesto de Funcionamiento". Dado que el gasto de funcionamiento del Gobierno Nacional representa 185.014 miles de millones de pesos del total del gasto por 313.998 014 miles de millones de pesos, la información de programas en el "Presupuesto de Inversión" representan menos de dos tercios de los gastos.

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:

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

Source:

La propuesta del Presupuesto General de la Nación, no presenta proyecciones multianuales

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR. EL MENSAJE PRESIDENCIAL SÍ CONTIENE RESÚMENES DE ESTIMACIONES PLURIANUALES. LA RESPUESTA DEBE SER AL MENOS LA OPCIÓN C. DENTRO DE LA LÓGICA DEL "SISTEMA PRESUPUESTAL" EN EL MARCO FISCAL DE MEDIANO PLAZO SE PRESENTAN LAS PROYECCIONES Y DENTRO DE ESTAS LOS COMPROMISOS DE VIGENCIAS FUTURAS, AL IGUAL QUE LOS PASIVOS CONTINGENTES:

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoPlazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoPlazo2020)

Researcher Response

Las observaciones hechas por el revisor gubernamental, sigue sin brindar exactamente la información requerida. Por otro lado, aunque se encuentran algunas proyecciones no están desagregadas por lo que se sigue sin cumplir el requerimiento necesario.

IBP Comment

Más allá de las proyecciones plurianuales esta pregunta indaga si se presentan dichas estimaciones por clasificación administrativa, funcional y/o económica. Para asegurar consistencia con otros países, se confirma la respuesta D dado que la información del MFMP 2020 solo muestra una agregación de clasificación económica, pero no lo suficientemente desagregada para ser considerada para esta pregunta. De acuerdo con la metodología de la OBS la clasificación económica de un país debe ser compatible con el Manual de Estadísticas Financieras del Gobierno 2001, del Fondo Monetario Internacional, ver: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>.

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:

None of the above

Source:

Debido a que no hay una proyección multianual, no hay recursos que soporten una clasificación

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification

Comments: DEBEMOS OBJETAR. EL ANEXO AL MENSAJE PRESIDENCIAL SÍ PRESENTA RESÚMENES DE ESTIMACIONES PLURIANUALES EN CLASIFICACIÓN ADMINISTRATIVA.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radcados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf> INICIANDO EN LA PÁGINA 29.

Researcher Response

Debido a la respuesta anterior mantenemos que aunque se presentan algunas proyecciones no se cumplen los requerimientos para que haya alguna de las clasificaciones necesarias.

IBP Comment

Para asegurar consistencia con otros países, se confirma la respuesta D dado que la información del MFMP 2020 solo muestra una agregación de clasificación económica, pero no lo suficientemente desagregada para ser considerada para esta pregunta. El Anexo al Mensaje Presidencial presenta información para BY 2019, 2020 y 2021, pero no presenta información para un período plurianual (por lo menos dos años después del año presupuestario), es decir 2022 y 2023.

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

**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 detaillé. (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.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

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

Source:

En el documento del presupuesto General de la Nación, y sus anexos, no se encuentra ninguna proyección plurianual discriminada por programas y unidades administrativas. Sin embargo, en el Marco Fiscal de Mediano plazo se encuentran algunas proyecciones frente al gasto en proyectos, desconociendo las unidades administrativas. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. 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.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" 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 2021 en las páginas 185 - 189 presenta el detalle de la composición de los ingresos dentro del cual se encuentran desagregados los ingresos tributarios. Ver: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140009](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140009)

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.

**Source:**

El Proyecto de Ley de Presupuesto General de la Nación 2021 en las páginas 185-189 presenta el detalle de la composición de los ingresos dentro del cual se encuentran desagregados los ingresos no tributarios. Ver en: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140009](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140009)

**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:**

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

**Source:**

En el Marco Fiscal de Mediano Plazo 2020, se estipulan proyección hasta el 2031, sobre los ingresos obtenidos por medio de impuestos, y los que no. Tabla 47. Principales supuestos macroeconómicos, página 297, en esta tabla se evidencia PIB Nominal y su variación porcentual anual.

Ver: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Ver: Tabla 46. Detalle del balance del GNC 2019-2031\* (% del PIB), pagina 269 del Marco Fiscal de Mediano Plazo 2020

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. A "c" answer applies if 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.*

**Answer:**

d. No, multi-year estimates for individual sources of revenue are not presented.

**Source:**

En el Marco Fiscal de Mediano Plazo 2020, no se encuentra información sobre las fuentes individuales de ingresos mas allá del 2021.  
[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Ni el Marco Fiscal de Mediano Plazo, ni el Plan Financiero presentan estimaciones sobre fuentes individuales de ingresos mas allá del 2021. La Actualización del Plan Financiero 2021 se encuentra en [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-157138//idcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-157138//idcPrimaryFile&revision=latestreleased)

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

Comments: DEBEMOS OBJETAR DEBIDO A QUE EN EL DOCUMENTO MARCO FISCAL DE MEDIANO PLAZO 2020 SE RELACIONAN A UN DETALLE CONSIDERABLE LA ESTIMACIÓN DE INGRESOS PARA UN ESCENARIO PLURIANUAL DE 10 AÑOS. LA RESPUESTA DEBE SER AL MENOS LA OPCIÓN C.  
[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020)

**Researcher Response**

A pesar de que se presenta una estimación de ingresos plurianual no se identifica información sobre las fuentes individuales de ingresos desagregados, por esta razón, consideramos se mantiene la respuesta dada con anterioridad.

**IBP Comment**

IBP agradece y toma nota del comentario del revisor de gobierno. Si bien el Marco Fiscal de Mediano Plazo presenta el Detalle del balance del GNC 2019-2031, que muestra información sobre ingresos hasta 2031, esta presentación se realiza por proyección del % del PIB por categorías y no por fuentes individuales. Se mantiene la respuesta actual de "d".

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 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.

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 no information on borrowing and debt is presented for the budget year.

Answer:

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

Source:

El documento Anexo al Mensaje Presidencial contiene información sobre el servicio de la deuda, pero no deuda total.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007)

Así mismo, en el documento de Aspectos complementarios del PGN 2021 se presenta información relacionada al monto de préstamos nuevos netos durante el año presupuestario. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR PORQUE EN EL DOCUMENTO MARCO FISCAL DE MEDIANO PLAZO 2020 SE RELACIONA EL DETALLE DE LA DEUDA.

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020) DE IGUAL MANERA EN EL SITIO <https://www.irc.gov.co/webcenter/portal/IRCEs> SE ENCUESTRAN DETALLADOS REPORTES SOBRE LA DEUDA EN LOS TRES REQUERIMIENTOS DE LA PREGUNTA. LA RESPUESTA CORRECTA DEBE SER LA OPCIÓN A

Researcher Response

Aunque en el documento MFMP contiene algunos elementos sobre la deuda, seguimos considerando que no esta lo suficientemente desagregada para considerarla en otra de las opciones de respuesta. El link proporcionado por la irc no es válido según la dinámica de la encuesta.

IBP Comment

En una revisión de consistencia del IBP, para asegurar consistencia entre países, se modifica esta respuesta de "B" a "A", dado que en el documento Marco Fiscal de Mediano Plazo 2020 presenta Proyección de deuda bruta y neta del GNC (% del PIB) para 2021. Ver: Gráfico 48. Proyección de deuda bruta y neta del GNC (% del PIB), p. 227 Gráfico 74. Proyección de deuda bruta y neta del GNC (% del PIB), p. 279 Ver el PIB Nominal en Tabla 47.

Principales supuestos macroeconómicos, 297 Con respecto al portal mencionado, el mismo no pertenece al EBP ni sus documentos de soporte. Para los propósitos de las preguntas del EB y en consonancia con la metodología, no se considera dicho portal.

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 amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

The central government's total debt burden at the end of the budget year

Source:

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007)

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 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 The interest payments on outstanding debt for the budget year DE IGUAL MANERA EN EL SITIO

[https://www.irc.gov.co/webcenter/portal/IRCEs SE ENCUENTRAN DETALLADOS REPORTES SOBRE LA DEUDA EN LOS TRES REQUERIMIENTOS DE LA PREGUNTA. LA RESPUESTA CORRECTA DEBE SER LA OPCIÓN A](https://www.irc.gov.co/webcenter/portal/IRCEs%20SE%20ENCUENTRAN%20DETALLADOS%20REPORTES%20SOBRE%20LA%20DEUDA%20EN%20LOS%20TRES%20REQUERIMIENTOS%20DE%20LA%20PREGUNTA.%20LA%20RESPUESTA%20CORRECTA%20DEBE%20SER%20LA%20OPCION%20A)

Researcher Response

El link proporcionado por el revisor gubernamental no es válido en la dinámica de la encuesta por lo que nos mantenemos en la respuesta proporcionada.

IBP Comment

En una revisión de consistencia del IBP, para asegurar consistencia entre países, se modifica esta respuesta de "B" a "A", dado que en el documento Marco Fiscal de Mediano Plazo 2020 presenta Proyección de deuda bruta y neta del GNC (% del PIB) para 2021. en este sentido, se marca: "The central government's total debt burden at the end of the budget year". Ve comentario de IBP en q13 para mayor detalle. Con respecto al portal mencionado, el mismo no pertenece al EBP ni sus documentos de soporte. Para los propósitos de las preguntas del EB y en consonancia con la metodología, no se considera dicho portal.

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.

Source:

En el documento del anexo del 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.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Esta información sin embargo está disponible en la página

[http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages\\_Deuda](http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages_Deuda) Más no se incorpora al documento presupuestal en ninguna de sus fases.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Comments: DEBEMOS OBJETAR PORQUE EN EL DOCUMENTO MARCO FISCAL DE MEDIANO PLAZO 2020 SE RELACIONA EL DETALLE DE LA DEUDA:

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020) DE IGUAL MANERA EN EL SITIO <https://www.irc.gov.co/webcenter/portal/IRCEs>. LA RESPUESTA CORRECTA DEBE SER AL MENOS LA OPCIÓN B

Researcher Response

Continuamos considerando que no se realiza la desagregación necesaria del componente deuda para contemplar un cambio de respuesta.

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Si bien el MFMP 2020 contiene información sobre la deuda, esta pregunta examina la composición de la deuda del gobierno al final del año presupuestario (2021), 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. Dado que no se presenta tal información para el año fiscal 2021, se mantiene la respuesta actual de "d".

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 presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Se aprecian otros elementos como "Comisiones y otros gastos" y "Fondo de contingencias". Ver la página 40 del Anexo al mensaje presidencial, sin embargo, no hay información del total de la deuda. Ver en [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Esta información sin embargo está disponible en la página

[http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages\\_Deuda](http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages_Deuda) Más no se incorpora al documento presupuestal en ninguna de sus fases.

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external DEBEMOS OBJETAR PORQUE EN EL DOCUMENTO MARCO FISCAL DE MEDIANO PLAZO 2020 SE RELACIONA EL DETALLE DE LA DEUDA:

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020) DE IGUAL MANERA EN EL SITIO <https://www.irc.gov.co/webcenter/portal/IRCEs>. LA RESPUESTA CORRECTA DEBE SER LAS 3 PRIMERAS OPCIONES

Researcher Response

Seguimos sin encontrar el total de la deuda, consideramos que la revisión gubernamental no aporta específicamente los argumentos para asignar otra respuesta.

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Si bien el MFMP 2020 contiene información sobre la deuda, esta pregunta examina la composición de la deuda del gobierno al final del año presupuestario (2021), 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. Dado que no se presenta tal información para el año fiscal 2021, se

mantiene la respuesta actual de "None of the above".

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**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:

La información macroeconómica relevante que podemos encontrar esta contenida en el Marco Fiscal de Medio Plazo Tabla 47. Principales supuestos macroeconómicos, página 297, podemos encontrar información sobre PIB Real, PIB Nominal, Tipo de cambio, Tipo de cambio, Tasa de interés local, Tasa de interés ext, Inflación, Balance primario.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

La información macroeconómica relevante que podemos encontrar está contenida en el Marco Fiscal de Medio Plazo Tabla 47. Principales supuestos macroeconómicos, página 297, podemos encontrar información sobre PIB Real, PIB Nominal, Tipo de cambio, Tipo de cambio, Tasa de interés local, Tasa de interés ext, Inflación, Balance primario. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 growth, and interest rates.)"

**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.*

*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:

En el Marco Fiscal de Mediano plazo se encuentra en su apartado 4.1 (página 296) los supuestos macroeconómicos en los que se establece un panorama positivo en relación con el crecimiento del PIB real. En este sentido se plantea un supuesto de estabilidad en la inflación sobre el 3,0% y una estabilidad en las tasas de interés, con tendencias a la baja.

En las paginas 315-318, en el apartado 4.2.5 se observa información sobre los Escenarios fiscales ante choques macroeconómicos permanentes, presentando el comportamiento de los ingresos, gastos y deudas bajo distintos escenarios.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion: Agree

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, 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:**

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

**Source:**

En el anexo al mensaje presidencial, se identifica la afectación que tiene sobre el presupuesto algunas acciones, como lo son las tomadas durante la pandemia, como el refuerzo a los planes contingentes y los programas existentes como familias en acción. Esta información se encuentra en la página del Ministerio de Hacienda, en la sección Proyecto de Ley Presupuesto General de la Nación 2021 ([https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pgn2021/proyectedeley2021)).

Esto lo podemos encontrar en el Cuadro 1. Plan de inversiones para la reactivación de la economía - 2021-2024 página 35 del documento Mensaje Presidencial PGN 2021

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140016%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140016%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**IBP Comment**

Durante una verificación de consistencia de IBP, para asegurar consistencia metodológica y entre países, se reconsidera la información presentada para esta pregunta y se modifica esta respuesta de "B" a "A", dado que en el apartado "6.2 Criterios para la programación del presupuesto para la vigencia fiscal de 2021" se evidencia una breve discusión narrativa, no obstante se reconoce que la misma es limitada y no se distingue si todas las políticas nuevas se incluyen en esta narrativa. Adicionalmente, el documento Aspectos Complementarios para 2021 contiene un apartado en el que se describe el impacto que producen las propuestas de políticas sobre el presupuesto, clasificadas sectorialmente. Por igual, a pesar de su extensión no es posible distinguir cómo las nuevas propuestas de políticas, a diferencia de las políticas existentes, afectan los gastos. Ver paginas 39 – 71 [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

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, 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:

En el documento Mensaje Presidencial del Presupuesto General del 2021 aparece desde el inicio las consideraciones en especial la afectación que representa el COVID-19 en las finanzas públicas. Sin embargo, no aparece más información sobre nuevas políticas. Esta información se encuentra en la página del Ministerio de Hacienda, en la sección Proyecto de Ley Presupuesto General de la Nación 2021 ([https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pgn2021/proyectedeley2021)).

Esta información está en la sección 5.4 Acciones de política fiscal para contener el daño ocasionado por el COVID-19, pagina 26.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140016%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140016%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Marco Fiscal de Mediano Plazo en la página 422 presenta estimaciones del impacto fiscal de las leyes aprobadas en 2020, para 2021 se estima que el nuevo gasto resultado de las leyes aprobadas fué de 158 mil millones, respecto a leyes cuyo impacto fiscal puede ser adecuadamente estimado. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-165808%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-165808%2F%2FidcPrimaryFile&revision=latestreleased) (Pag 422)

Government Reviewer

Opinion: Agree

Researcher Response

El MFMP 2020 presenta una Estimación del costo de las leyes sancionadas en 2019 (página 378); que parece es más una rendición de cuentas sobre 2019, y no información sobre como propuestas de políticas nuevas afectan los ingresos para 2021. Por esta razón, nos mantenemos en la respuesta proporcionada.

IBP Comment

IBP agradece el comentario del revisor externo. El revisor está citando el MFMP 2021 (publicado este año fuera de la fecha de corte de la OBS 2021). Al examinar, el MFMP correspondiente a 2020 se observa que presenta una Estimación del costo de las leyes sancionadas en 2019 (página 378); dado que lo que se mira es 2019, esto no se considera como información sobre como propuestas de políticas nuevas afectan los ingresos para 2021. Se mantiene la respuesta actual de "C".

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 Proyecto de Ley 2021 ([https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-165825%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-165825%2F%2FidcPrimaryFile&revision=latestreleased)), en la página 14, podemos encontrar un cuadro titulado: “En el mediano plazo, se proyecta un ajuste gradual del gasto público con una recomposición a favor de la inversión a partir de menores gastos corrientes”, en este cuadro se da cuenta de el comportamiento de los diferentes tipos de gasto incluyendo el del 2020, 2019 y 2018. Esta clasificación corresponde a la funcional ya que nos muestra el propósito del dinero. Por otro lado, en la página 27, encontramos el presupuesto de gastos del PGN 2021 donde además aparecen los valores correspondientes a el 2020 también, esto muestra una clasificación económica ya que nos dice en qué se gastó el dinero. Finalmente, en la página 30, podemos ver los sectores y el gasto de cada uno de ellos por lo que podríamos evidenciar una clasificación administrativa del gasto.

Clasificación Funcional: Cuadro 3.1. Resumen Clasificación Funcional 2020-2021, página 38

Clasificación Administrativa: Cuadro 3.2. Concentración del presupuesto por principales sectores 2021, 39

Clasificación Económica: Cuadro 6.12. Ejecución vigencia fiscal 2020 – Primer semestre, 125

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%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 detaillé*. (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:

La información se encuentra en la página 129, Cuadro 6.14. Ejecución inversión principales programas – primer semestre 2020 esto consignado en el documento Aspectos Complementarios del PGN 2020. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

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 2020 y 2021, tal y como se evidencia en el Cuadro 10 en la página 35. El siguiente es el enlace del anexo [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 la página 91, Cuadro 5.11. Presupuesto de gasto definitivo 2019 se muestran la clasificación presupuestal económica en donde se muestran datos del año 2019.

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 detaillé. (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 apartado 5 Informe de la ejecución presupuestal de la vigencia fiscal 2019 muestra en el Cuadro Cuadro 5. 18. Ejecución del presupuesto de inversión 2019 - Principales programas, donde muestra los sectores de principal ejecución, sin embargo, no se muestran desagregados todos los programas. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 documento anexo Aspectos Complementarios del PGN 2021 contiene el Cuadro 6.20. Ejecución del rezago de 2019 que se ejecuta en 2020 en la página 144 el cual presenta los resultados reales de los gastos para la vigencia mencionada. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**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 documento Aspectos Complementarios, pagina 115, en el Cuadro 6.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2020, donde se aprecia los impuestos directos e indirectos, entre otros. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**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 el documento Aspectos Complementarios al PGN en el Cuadro 6.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2020 en la página 115, se puede evidenciar los ingresos individuales para el año 2020 con sus correspondientes porcentajes de variación para el año 2019. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

En una revisión de consistencia de IBP, se determina que la subcategoría "Impuestos Indirectos externos" en el Cuadro 6.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2020 en la página 115, corresponde solo a una clasificación de impuestos de tercer nivel en el Manual del IMF de 2014: [//www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf](http://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf), para esta pregunta se necesita visualizar una desagregación de las fuentes individuales del cuarto nivel, junto con las categorías "resto" "otras tasas, multas y otras contribuciones" estos elementos representan más del tres por ciento ingresos no desagregados. Para asegurar consistencia entre países, se modifica esta respuesta de "A" a "B".

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 documento de Aspectos Complementarios, se encuentra en el apartado 6, lo concerniente a los ingresos estimados, y lo recaudado en el año en cuestión. Esto se puede observar en el cuadro 6.1 del apartado <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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 documento Aspectos Complementarios en el Cuadro 6.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2020, donde se aprecia los impuestos directos e indirectos, entre otros. En el mismo documento página 84 Cuadro 5.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2019 podemos apreciar las mismas variaciones.

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**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:**

En lo referente al Aspectos complementarios del PGN 2021 se encuentra un análisis para identificar los ingresos individuales. Sin embargo, no se encuentra a profundidad, el detalle sobre los rubros de ingresos, como lo muestra el documento.

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**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-2 and prior years.

Comments: DEBEMOS OBJETAR PORQUE CONSIDERAMOS QUE DEBE SER LA OPCION A. EN EL DOCUMENTO DE ASPECTOS COMPLEMENTARIOS DEL PRESUPUESTO 2021 ESTÁ EL ANÁLISIS AL DETALLE DE INGRESOS PARA LOS AÑOS 2019 Y POSTERIORES:

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**Researcher Response**

En la página 84, el Cuadro 5.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2019 presenta los ingresos, sin embargo, consideramos que contiene un nivel de desagregación que sigue correspondiendo a la opción b. Por esta razón, mantenemos la respuesta.

**IBP Comment**

En una revisión de consistencia de IBP, se determina que la subcategoría "Impuestos Indirectos externos" en el Cuadro 5.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2019 en la página 84, corresponde solo a una clasificación de impuestos de tercer nivel en el Manual del IMF de 2014: [//www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf](http://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf), para esta pregunta se necesita visualizar una desagregación de las fuentes individuales del cuarto nivel, junto con las categorías "resto" "otras tasas, multas y otras contribuciones" estos elementos representan más del tres por ciento ingresos no desagregados. Para asegurar consistencia entre países, se mantiene la respuesta "B".



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:

El documento anexo llamado "Aspectos Complementarios del PGN 2021 contiene un análisis de la ejecución del presupuesto de rentas y recursos de capital para el año 2020 , como se evidencia en el Cuadro 5.1. Presupuesto General de la Nación - Ejecución rentas y recursos de capital 2019 página 81.  
<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

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:

El documento de Aspectos complementarios muestra la información respecto a la ejecución presupuestal del servicio de la deuda, en lo que respecta a intereses, las amortizaciones y si la deuda es interna o externa sin embargo se excluyen algunos elementos, esto en el Cuadro 6.12. Ejecución vigencia fiscal 2020 – Primer semestre:

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, la información existe y es pública, se puede consultar en

[http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages\\_Deuda?\\_afRedirect=34617370152401783](http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages_Deuda?_afRedirect=34617370152401783)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR PORQUE CONSIDERAMOS QUE DEBE SER LA OPCIÓN A. EN LA PÁGINA REFERIDA ANTERIORMENTE

<https://www.irc.gov.co/webcenter/portal/IRCEs> SE ENCUENTRA EL ANÁLISIS DETALLADO DE LA DEUDA.

IBP Comment

Se agradece el comentario de los revisores. Con respecto al portal mencionado, el mismo no pertenece al EBP ni sus documentos de soporte. Para los propósitos de las preguntas del EBP y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador. Esta pregunta examina FY 2020, ver información sobre el servicio de la deuda y pago de intereses para 2020 en: Cuadro 6.6.

Presupuesto inicial de gastos 2020, pág.120, Cuadro 6.11. Presupuesto de gastos vigente 2020, pág. 124, Cuadro 6.12. Ejecución vigencia fiscal 2020 – Primer semestre, pág. 125 y Cuadro 6.3.2.2 Ejecución presupuestal del servicio de la deuda pública, pág. 127; se mantiene la respuesta actual.

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

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is 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 its debt 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.*

*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:

Si bien hay información sobre el servicio de la deuda de 2020, no se refiere a deuda total.

El apartado servicio de la deuda del documento "Aspectos Complementarios del PGN 2021" contiene un análisis de los resultados del servicio de la deuda para el año 2019 en el Cuadro 5.17. Ejecución servicio de la deuda pública 2019 en la página 98.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, dicha información existe y está publicada en:

[http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages\\_Deuda?\\_afRedirect=34617370152401783](http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages_Deuda?_afRedirect=34617370152401783)

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Se agradece el comentario de los revisores. Con respecto al portal mencionado, el mismo no pertenece al EBP ni sus documentos de soporte. Para los propósitos de las preguntas del EBP y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador; se mantiene la respuesta actual.

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 well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*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.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 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 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 documento Anexo al Mensaje Presidencial del PGN 2021 encontramos en la página 33 el Cuadro 8. Comportamiento estimado de los fondos especiales de la Nación 2020-2021. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC\\_CLUSTER-140015%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC_CLUSTER-140015%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all extra-budgetary funds.

Comments: DEBEMOS OBJETAR PORQUE EFECTIVAMENTE EL DOCUMENTO ANEXO AL MENSAJE PRESIDENCIAL A PARTIR DE LA PÁGINA 145 INCLUYE INFORMACIÓN RELEVANTE SOBRE FONDOS ESPECIALES RENTAS DE DESTINACIÓN ESPECÍFICA Y PARAFISCALES:

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

IBP Comment

Se agradece el comentario del revisor de gobierno. Si bien la sección Fondos especiales desglosa la información sobre fondos especiales entre los cuales se encuentran algunos fondos extrapresupuestarios, estos representan parte de los fondos extrapresupuestarios y no la totalidad de estos. De acuerdo con el Informe del FMI de agosto 2018, el Gobierno central extrapresupuestario está compuesto por 140 entidades, de las cuales 6 son consejos profesionales; 37 corporaciones; 38 fondos nacionales (incluido el fondo del café, el fondo nacional de vivienda y el fondo para emergencias económicas - FOGACOOPI); 25 institutos; y 17 universidades. Colombia: Fiscal Transparency Evaluation <https://www.imf.org/en/Publications/CR/Issues/2018/08/02/Colombia-Fiscal-Transparency-Evaluation-46148> De acuerdo con Government Finance Statistics - IMF Data, Gobierno central extrapresupuestario está compuesto por 142 entidades: Universidades, Corporaciones autónomas regionales, Fondos públicos, institutos públicos, otras unidades. <https://data.imf.org/regular.aspx?key=60950584> El Cuadro 1.4. Balance fiscal del Sector Público Consolidado 2020-2021, p. 18, de los Aspectos complementarios del PGN 2021, contiene información, sin embargo, esta información es parcial pues excluye elementos esenciales que requiere la metodología de la encuesta. En este sentido, se mantiene la respuesta actual de "C".

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 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/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.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:

De acuerdo a lo que se encuentra en los "Aspectos Complementarios del PGN 2021" se encuentra un balance fiscal en el Cuadro 1.4. Balance fiscal del Sector Público Consolidado 2020-2021 y el Cuadro 1.5. Balance fiscal del Gobierno Nacional Central 2020-2021, página 18 y 19 consecutivamente. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%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:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

En el documento Proyecto de Ley de 2021 ([https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-165825%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-165825%2F%2FidcPrimaryFile&revision=latestreleased)), en la página 27, podemos ver Presupuesto de Gastos 2021 donde vemos las transferencias del 2021. Por otro lado, página 37, encontramos el Detalle de Presupuesto por Sector (cifras en miles de millones de \$), en estas gráficas evidenciamos el porcentaje de transferencias corrientes para el 2021. En general, de ahí en adelante el documento desglosa las transferencias según sector y muestra además el comportamiento de estas mismas en el tiempo. Por esta razón, se decidió cambiar la respuesta a.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 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>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- 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.

Source:

En el apartado 9.2.1 Presupuesto 2021 por componentes y derechos de la Ley 1448 de 2011, encontramos varios cuadros entre ellos el Cuadro 9.2. Recursos Víctimas por componente 2020-2021, página 177. La Ley 1448 de 2011 y los CONPES 3712 de 2011 y 3726 de 2012 definen la ruta de asistencia, atención y reparación integral de las víctimas y la presentan por medidas, las cuales a su vez se dividen en componentes. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

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: DEBEMOS OBJETAR PORQUE CONSIDERAMOS QUE LA OPCIÓN CORRECTA ES LA OPCIÓN A. A PARTIR DE 2020 SE PUBLICAN COMO ANEXOS LOS LECTORES DE EQUIDAD DE LA MUJER Y DE CONSTRUCCIÓN DE PAZ SUMADOS AL ANEXO DE GASTO SOCIAL Y EL INFORME DE VÍCTIMAS DEL CONFLICTO.

Researcher Response

En la página 407 del pdf Anexo Gasto Construcción de Paz PGN 2021 y en la pagina 455 Anexo Gasto Presupuestal para la Equidad de la Mujer PGN 2021, pagina 480 (<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>), podemos evidenciar por lo menos dos de los factores pedidos por la metodología de la encuesta, temas de genero y de construcción de paz, por esta razón decidimos cambiar de una "c" a una "b".

IBP Comment

En una revisión de consistencia del IBP, se confirma la revisión de "c" a "b" en base a las presentaciones alternativas del gasto para Construcción de Paz y para la Equidad de la Mujer. Si bien se presenta un Anexo de Gasto Social, este se deriva del PGN en su clasificación funcional, y para efectos de responder a esta pregunta, la presentación alternativa debe diferir de las presentaciones típicas tales como clasificaciones administrativas, funcionales, económicas o presentación por programa, y por tanto no se considera el Anexo Gasto Social para responder a esta pregunta. See: Proyecto de Ley de Presupuesto General de la Nación 2021 [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140018%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140018%2F%2FidcPrimaryFile&revision=latestreleased) Anexo Gasto Construcción de Paz PGN 2021, pages 142 -167 Anexo Gasto Presupuestal para la Equidad de la Mujer PGN 2021, pages 168 - 184

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:

Other displays of expenditure (please specify)

Policy impacts based on gender

Source:

Se presentan algunos, a partir de la población víctima del conflicto armado, a partir de elementos programáticos, como vivienda, educación, entre otros. Esta información se encuentra en el apartado 9.2.1 Presupuesto 2021 por componentes y derechos de la Ley 1448 de 2011 en el documento Aspectos Complementarios del PGN 2021. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Policy impacts based on gender Other displays of expenditure BASADOS EN LA PREGUNTA ANTERIOR, SE DEBE MARCAR EN ESTA PREGUNTA LOS IMPACTOS EN LA POLÍTICA DE EQUIDAD DE LA MUJER Y DE LAS VÍCTIMAS DEL CONFLICTO INTERNO ARMADO

Researcher Response

Se evidencia que por el cambio de la respuesta anterior, se añade el componente de políticas basadas en género, además de la opción ya demarcada.

IBP Comment

Ver comentario de IBP en pregunta 36. La opción "Other displays of expenditure" refiere al Gasto para Construcción de Paz.

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:

El proyecto de Presupuesto muestra bajo diferentes ministerios destinos a las empresas públicas, pero no se observa un desagregado de las transferencias a cada empresa.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140009](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140009)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.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 el documento de Aspectos Complementarios del PGN 2021 se realiza la descripción del balance cuasi fiscal en la sección de Consistencia del presupuesto y Plan Financiero (PF) 2021, pero sin embargo, no se encuentra evidencia de una descripción de estas rentas. Esta información se encuentra en el apartado 4.1 Consistencia del presupuesto y Plan Financiero (PF) 2021 de la página 72.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140019%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

El documento Aspectos Complementarios del PGN del 2021 muestra algunos datos sobre los activos financieros de forma agregada, sin embargo, no muestra la un esquema donde se muestre cada componente, con su valor correspondiente. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>



Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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>.*

*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:

En el documento Aspectos Complementarios del PGN 2021 aparece en la parte 2 llamada clasificación económica del proyecto de presupuesto de rentas y recursos de capital y ley de apropiaciones 2021 en el subnumeral 3 habla de adquisición de activos no financieros, lo cual es desarrollado en diferentes partes del documento. dicha información solo cubre adquisiciones de activos no financieros, más que saldos del total de activos no financieros.

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

En el documento Aspectos Complementarios del PGN 2021, encontramos tanto el Cuadro 5.19. Ejecución del rezago de 2018 que se ejecutó en 2019 y el Cuadro 6.20. Ejecución del rezago de 2019 que se ejecuta en 2020, en estos dos cuadros podemos dar cuenta de los rezagos que se ejecutaron una vigencia después. Sin embargo, no hay información sobre las proyecciones del 2021. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: En Colombia la estimación del Rezago Presupuestal no se puede estimar debido a las lógicas del proceso presupuestal, donde esta información solamente se puede estimar hasta el 14 de enero de 2022 como fecha máxima para el compromiso de recursos con cargo al presupuesto 2021.

Government Reviewer

Opinion: Agree

IBP Comment

De acuerdo a la metodología de la Encuesta de Presupuesto Abierto, esta pregunta busca información sobre proyecciones para el año fiscal (2021). En consecuencia, se confirma la evaluación del investigador y se confirma la respuesta "D".

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.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp/>

[content/uploads/Looking-Beyond-the-Budget.pdf](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859)) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859>).

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 en el capítulo 4 denominado Sostenibilidad de la deuda del GNC en el apartado 4.5.2 encontramos los Pasivos contingentes explícitos, las garantías de la Nación, los pasivos contingentes no explícitos y los riesgos sobre el sistema financiero. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all contingent liabilities.

Comments: DEBEMOS REFUTAR PORQUE CONSIDERAMOS QUE LA RESPUESTA DEBE SER LA OPCIÓN B. AFIRMAMOS QUE LA INFORMACIÓN BÁSICA ESTÁ CONTENIDA EN EL DOCUMENTO.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

IBP Comment

En el Marco Fiscal de Mediano Plazo 2020 hay información general sobre pasivos contingentes principalmente enfocada en años pasados (2019 y 2020) y se muestra información sobre el propósito de ello. Ver: Tabla 50. Estimación y medidas financieras de mitigación de los riesgos fiscales, página 326 Esta pregunta indaga sobre información para el año fiscal 2021, en este sentido, se visualiza cierto nivel de información agregada sobre pasivos contingentes para periodos futuros: se presenta el pasivo contingente acumulado para el periodo 2020-2023 (página 341); para el periodo 2020-2030, se presentan estimaciones de contingente litigioso (página 344) y, además el valor estimado del contingente por concesiones viales y otros proyectos de participación privada para el periodo 2020-2031. Sin embargo, excluye elementos esenciales o algunos pasivos contingentes, e información desagregada para 2021. El Mensaje Presidencial del Proyecto de Ley 2021, citado por el revisor de gobierno, no presenta información sobre pasivos contingentes. En este sentido, se mantiene la respuesta actual.

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/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859>) 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.

For more details on future liabilities, see *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 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 documento Marco Fiscal de Mediano Plazo 2020 en la página 382 en el apéndice 4: Compromisos de mediano y largo plazo con vigencias futuras se encuentra toda la información referente a las proyecciones futuras en la ejecución de diferentes proyectos, estas proyección van desde el 2021 hasta el 2050. Sin embargo, los supuestos macroeconómicos y demográficos utilizados para realizar las proyecciones y la discusión de las implicaciones y riesgos fiscales resaltados por las proyecciones no aparecen el documento.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR DADO QUE CONSIDERAMOS QUE LA RESPUESTA DEBE SER LA B.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf> A PARTIR DE LA PÁGINA 29

Researcher Response

No se encuentra la información referenciada por el revisor gubernamental en el documento referenciado. Mantenemos la respuesta dada anteriormente.

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se observa que el documento referenciado tiene dos páginas numeradas 29 (página 30 y página 158 del pdf), en ninguna de estas se visualiza información esencial sobre los pasivos futuros del gobierno necesaria para respaldar un cambio de respuesta. Se mantiene la respuesta actual de "c".

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 el documento Aspectos Complementarios del PGN 2021 podemos encontrar en el Cuadro 2.1. denominado resumen de la homologación vigencia 2021 en la página 31, Cuadro 2.5. Resultado presupuestal vigencia 2021 Presupuesto General de la Nación en la página 35 y de forma más explícita en el Cuadro 5.9. Adiciones por donaciones en 2019 en la página 90 y el Cuadro 6.9. Adiciones por donaciones 2020 en la página 122(<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Comments: DEBEMOS OBJETAR DEBIDO A QUE CONSIDERAMOS QUE LA RESPUESTA ADECUADA ES LA OPCION A, BASADO EN LO ANOTADO POR EL REVISOR. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Researcher Response

Se mantiene la respuesta en c, debido a que consideramos faltan elementos claves para dar otra elección.

IBP Comment

A pesar de que en la página 35 se presenta el Cuadro 2.5. Resultado presupuestal vigencia 2021 Presupuesto General de la Nación con información de las donaciones, esta información es limitada pues no presenta una discusión narrativa de este rubro, tampoco se incluyen las donaciones en especie, ni se presenta detalle de las fuentes de ayuda, las cuales deberían estar explícitamente identificadas. La información más desagregada corresponde a 2019 y 2020; esta pregunta se refiere a 2021, en este caso dado que la información para el FY 2021 es limitada, en base a la metodología de la OBS, se mantiene la respuesta "c".

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:

En el documento Aspectos Complementarios del PGN 2021 en el apéndice 8 aparece el gasto tributario en el impuesto sobre la renta, el Impuesto al

Valor Agregado (IVA) y otros impuestos nacionales – año gravable 2019, sin embargo, en lo correspondiente al año 2021 no se encuentra ninguna información sobre gastos tributarios.

<https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicionalmente el Marco Fiscal de Mediano Plazo 2021 tampoco presenta estimaciones sobre gasto fiscal o gasto tributario, y tampoco hay incorporación de dichos recursos de gasto en el presupuesto. Se estiman cálculos para los años 2019 y 2020.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR SE REFUTA PORQUE CONSIDERAMOS QUE SÍ SE PRESENTA INFORMACIÓN EN EL ANEXO CAPÍTULO 8 COMO ANOTA EL REVISOR. LA RESPUESTA DEBERÍA SER AL MENOS LA OPCIÓN C. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

Researcher Response

Continuamos considerando que no se exponen los aspectos para cambiar la respuesta.

IBP Comment

IBP agradece el comentario del revisor de gobierno. Si bien el documento Aspectos Complementarios del PGN 2021 en su apéndice 8 presenta información sobre gastos tributarios, la información se corresponde a 2018 y 2019, y esta pregunta refiere a estimaciones para el año fiscal en evaluación, es decir FY 2021. 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 earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all 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 documento Marco Fiscal de Mediano Plazo ([https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)) en el Apéndice 4: Compromisos de mediano y largo plazo con vigencias futuras, aparecen los principales proyectos que requieren de reservas de presupuesto que están ya comprometidos a ejecución. En este se puede dar cuenta de algunos proyectos pero no todos.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

En el documento Presupuesto General de la Nación, página 147 en el Cuadro 7.1. Rentas de destinación específica, podemos evidenciar las principales rentas de destinación específica. En este sentido, se podría dar el cambio de una "c" a una "b".

IBP Comment

En una revisión de consistencia del IBP, para asegurar consistencia entre países, se modifica esta respuesta de "B" a "A", dado que en el documento Aspectos Complementarios del Presupuesto General de la Nación (PGN) 2021 se presenta la "Evaluación de los objetivos establecidos en las leyes

que autorizaron la creación de Rentas de Destinación Específica", a partir de la página 145, ver el detalle en el Cuadro 7.1. Rentas de destinación específica, p. 147, 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. 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. Adicionalmente se presenta información sobre los compromisos de mediano y largo plazo con vigencias futuras.

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 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:**

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 el documento Aspectos Complementarios del PGN 2021 en la parte 2 página 30 denominada Clasificación económica del proyecto de presupuesto de rentas y recursos de capital y ley de apropiaciones 2021, en este apéndice aparece todo lo relacionado a la propuesta de presupuesto y a las políticas planteadas. <https://www.camara.gov.co/sites/default/files/2020-07/3.%20Aspectos%20complementarios%20del%20PGN%202021.pdf>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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>), 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.

Source:

Ninguno de los anexos ni la Ley presentan información sobre la relación entre la propuesta de presupuesto con las políticas de gobierno de periodos anteriores. Solo se hacen algunas comparaciones con el año 2019 y 2020.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: SE REFUTA PORQUE EN LA INTRODUCCIÓN DEL DOCUMENTO ANEXO AL MENSAJE PRESIDENCIAL SE MENCIONAN VARIAS TEMÁTICAS QUE CONSTITUYEN OBJETIVOS DE GOBIERNO QUE SE ENCUENTRAN EN EL PLAN NACIONAL DE DESARROLLO - PND: EQUIDAD DE LA MUJER, CONSTRUCCIÓN DE PAZ, ETC. LA RESPUESTA DEBE SER AL MENOS LA OPCION C

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

Researcher Response

Se mantiene la respuesta proporcionada.

IBP Comment

Favor tomar en cuenta que las preguntas 47 y 48 indagan sobre la información que muestra cómo el presupuesto (propuestas nuevas y existentes) se vincula con los objetivos de las políticas establecidas del gobierno. La pregunta 47 indaga sobre la información que cubre el año presupuestario (2021) y la pregunta 48 indaga sobre el periodo de al menos dos años después del año presupuestario. En este sentido, se agradece el comentario del revisor de gobierno, sin embargo las presentaciones alternativas del gasto por equidad y construcción de paz refieren a 2021. En base a la metodología de la OBS, se mantiene la respuesta "D".

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 inputs for



*all administrative units or all functions, 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 inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

**Answer:**

d. No, nonfinancial data on inputs are not presented.

**Source:**

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-135563%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

En EBP y anexos no encontramos información relevante que tratará de insumos materiales que llevarán a el logro de objetivos.

**Peer Reviewer**

Opinion: Agree

Comments: en Colombia esta información existe y está en manos del Departamento Nacional de Planeación, sin embargo, no se incorpora en los documentos presupuestales. Hace parte del programa SINERGIA que hace una evaluación de la gestión pública.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR DEBIDO A QUE EN LAS PRESENTACIONES QUE ACOMPAÑAN EL PROYECTO SÍ SE MENCIONA INFORMACIÓN NO FINANCIERA ASOCIADA A CADA SECTOR:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pgn2021/proyectedeley2021).

PARTICULARMENTE EN LA PÁGINA 54 DEL ANEXO AL MENSAJE PRESIDENCIAL SE MENCIONAN LAS METAS POR SECTOR RELACIONADAS CON MONTOS DE RECURSOS. LA RESPUESTA POR TANTO DEBE SER AL MENOS LA OPCIÓN C.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

**Researcher Response**

Mantenemos la respuesta proporcionada ya que consideramos no hay realmente información proporcionada sobre los recursos no financieros.

**IBP Comment**

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. La información presente en la página 54 del Anexo al Mensaje Presidencial se refiere a las inversiones más relevantes en 2021 por sectores; esta pregunta indaga sobre datos no financieros sobre los aportes a ser adquiridos al menos para 2021, entendiendo los aportes como recursos asignados para lograr resultados. Por ejemplo, con relación a la educación, la información no financiera sobre aportes puede incluir la cantidad de libros a ser entregados a cada escuela o los materiales que se utilizarán para reconstruir o reacondicionar una escuela. Dado que no se visualizan datos no financieros sobre los aportes, de acuerdo a la metodología de la OBS, se mantiene la respuesta actual de "d".

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 within 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 documento Anexo al Mensaje Presidencial del PGN en el Cuadro 18. Metas y recursos de inversión vigencia 2021 por sector y programa, en este cuadro se pueden apreciar adicionalmente resultados por instituciones, basado en las aplicaciones del presupuesto por resultados en los proyectos de inversión. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007)

**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 el documento Anexo al Mensaje Presidencial del PGN 2021 en el apéndice 8.4 Avances del presupuesto de inversión informado por desempeño y resultados en la página 57, en esta se presentan metas y objetivos alineados a los programas y proyectos de inversión discriminados por sectores. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=/ConexionContent/WCC_CLUSTER-140007).

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Comments: ADICIONALMENTE EN LA INTRODUCCIÓN (PÁGINA 4) DEL ANEXO AL MENSAJE PRESIDENCIAL SE MENCIONAN LAS METAS POR SECTOR RELACIONADAS CON MONTOS DE RECURSOS TENIENDO EN CUENTA EL FUNCIONAMIENTO Y LA INVERSIÓN.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

**IBP Comment**

Se agradece el comentario del revisor de gobierno, si bien hay información sobre metas, favor tomar en cuenta que esta pregunta examina datos no financieros; adicionalmente, se interpreta que la selección "Disagree" de trata de un error; se mantiene la respuesta actual "A".

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](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](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 el documento Anexo al Mensaje Presidencial del PGN 2021 en la parte 2 denominado Objetivos y supuestos generales y específicos de la programación del PGN 2021, en la parte 2.1 Propósitos generales de la programación presupuestal 2021 se amplía el tema de la destinación de recursos que contribuyan al crecimiento económico, la generación de empleo y la reducción de la pobreza y las desigualdades sociales. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=/ConexionContent/WCC\\_CLUSTER-140007](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=/ConexionContent/WCC_CLUSTER-140007)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Durante una verificación de consistencia de IBP, para asegurar consistencia metodológica y entre países, se reconsidera la información presentada para esta pregunta y se modifica esta respuesta de "A" a "C", dado que a pesar de que el documento Anexo al Mensaje Presidencial del PGN 2021 presenta una breve discusión narrativa, no se brinda información sobre las estimaciones de todas las políticas destinadas a beneficiar directamente a las poblaciones más empobrecidas del país. En general, esta pregunta examina si la Propuesta de Presupuesto del Ejecutivo incluye una presentación especial que reúna estimaciones de todas las políticas pertinentes a beneficiar directamente a las poblaciones más empobrecidas del país, en un solo lugar. Ver algunas políticas que tienen como objetivo beneficiar a las personas de escasos recursos, por ejemplo, a través Subsistencia Mínima o el subsidio para adquirir vivienda. Aspectos Complementarios del Presupuesto General de la Nación (PGN) 2021 Ver las páginas 173-182 sobre la atención a la población víctima del conflicto armado interno Cuadro 9.2. Presupuesto 2021 por componentes y derechos de la Ley 1448 de 2011, página 177

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:

La página del Ministerio de Hacienda presenta del documento "Capítulo 9. Instructivos y formularios para la programación del Presupuesto Nación" en

donde se resume el proceso de programación del presupuesto y el calendario que deben seguir las entidades. Ver el Flujograma del proceso de programación presupuestal en las páginas 227-229 en el siguiente enlace:  
<https://colaboracion.dnp.gov.co/CDT/Normograma/Lineamiento%20Ministerio%20de%20Hacienda%20y%20Credito%20P%C3%ABlico.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Esta programación también está incluida en las versiones del presupuesto ciudadano.

Government Reviewer

Opinion: Agree

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 documento Anexo 1 Circular Externa Anteproyecto de Presupuesto para la vigencia 2021, en este documento se encuentran estimaciones en relación a la inflación e índices relacionados al PIB nominal y real, sin embargo, se excluye información esencial en el análisis macroeconómico, a pesar de que no se presentan las tasas de interés, hay datos macroeconómicos adicionales que califican (importaciones y tipo de cambio).

[http://www.urf.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC\\_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased](http://www.urf.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR PORQUE SE PUBLICAN EN LA PÁGINA DEL MINISTERIO EN LAS CIRCULARES LOS DATOS RELEVANTES. VER

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pgn2021/anteproyecto2021). ADICIONALMENTE SE PUEDEN CONSULTAR ESTOS DATOS DE SUPUESTOS EN EL MARCO FISCAL DE MEDIANO PLAZO.

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/MarcoFiscalMedianoPlazo/marcofiscaldemedianoplazo2020)

Researcher Response

El MFMP se puede considerar un documento complementario del anteproyecto del PGN, sin embargo, consideramos que sigue teniendo información insuficiente para hacer un cambio de respuesta.

**IBP Comment**

Se agradece el comentario del revisor de gobierno. El Marco Fiscal de Mediano Plazo para 2020 se considera un documento de soporte del Proyecto de Ley del Presupuesto 2021. De acuerdo con el documento de Remisión de los anteproyectos del Presupuesto General de la Nación 2021, los anteproyectos del Presupuesto General de la Nación 2021 concuerdan con las metas, políticas y criterios de programación establecidos en el Marco de Gasto de Mediano Plazo 2020-2023, el cual es consistente con el Marco Fiscal de Mediano Plazo, MFMP 2019. Sin embargo, el MFMP 2019, no contiene información sobre tasas de interés para AP-2021 y no cumple con los plazos contemplados por el cuestionario para la publicación de la información - del PBS (documento preliminar). Se mantiene la respuesta actual de "b".

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:**

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

**Source:**

En el documento "Anexo 1 CIRCULAR EXTERNA Anteproyecto de Presupuesto para la vigencia 2021" en las páginas 2-6 presenta una descripción de las estimaciones totales del gasto; sin embargo, esta información excluye elementos esenciales para cumplir los requisitos de la pregunta.  
[http://www.urf.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased](http://www.urf.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: EN EL MISMO RAZONAMIENTO DE LA PREGUNTA ANTERIOR, VER ANEXO 1 A LA CIRCULAR EXTERNA # 1 ANTEPROYECTO DE PRESUPUESTO: [http://www.urf.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased](http://www.urf.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased)

**Researcher Response**

Nos mantenemos en que sigue teniendo argumentos insuficientes y poco específicos para entender porqué el cambio de respuesta.

**IBP Comment**

Se toma nota y agradece el comentario del revisor de gobierno. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Dado que faltan elementos esenciales y la información presente es limitada; en base a los lineamientos de la metodología de la OBS, se mantiene la respuesta actual "c".

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue 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 revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of 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 documento "Anexo 1 CIRCULAR EXTERNA Anteproyecto de Presupuesto para la vigencia 2021" contiene información sobre los ingresos del gobierno. Aun así, esta información es insuficiente pues no presenta las políticas y prioridades del gobierno ni las estimaciones totales de los ingresos. [http://www.urf.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-125198%2F%2FidcPrimaryFile&revision=latestreleased](http://www.urf.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-125198%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.

Comments: DEBEMOS OBJETAR DADO QUE CONSIDERAMOS QUE LA RESPUESTA DEBE SER AL MENOS LA OPCIÓN C. SÍ SE PRESENTAN LAS POLÍTICAS Y PRIORIDADES DEL GOBIERNO: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-125197%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-125197%2F%2FidcPrimaryFile&revision=latestreleased)

**Researcher Response**

Mantenemos la respuesta proporcionada anteriormente, ya que consideramos no se dan argumentos necesarios para cambiar la respuesta.

**IBP Comment**

Se toma nota y agradece el comentario del revisor de gobierno. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Dado que no se presenta la información que se examina en esta pregunta, en base a los lineamientos de la metodología de la OBS, se mantiene la respuesta actual "d".

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.*

Answer:

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

Source:

En la página 74 del documento "Anteproyecto de Presupuesto General de la Nación 2021" se anexa el Formulario 2 el cual contiene información sobre el pago de intereses, información que es insuficiente para cumplir todos los requisitos de la pregunta.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-127586%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-127586%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

En el Anteproyecto del 2021 cumple los plazos especificados, sin embargo, no contiene la proyección plurianual del gasto.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-127586%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-127586%2F%2FidcPrimaryFile&revision=latestreleased)

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:**

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

**Source:**

La Ley 2063 del 28 de noviembre del 2020 mediante la cual se aprueba el Presupuesto General de la Nación 2021, solo observo la Clasificación Administrativa en el Presupuesto Aprobado. No hay suficiente desagregación en las unidades administrativas ("Funcionamiento", "Deuda" e "Inversión").

<https://dapre.presidencia.gov.co/normativa/normativa/LEY%202063%20DEL%2028%20DE%20NOVIEMBRE%20DE%202020.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: El documento de presupuesto aprobado (ley 2063 de 2020) presenta la clasificación por unidad administrativa y a su vez la distribución por clasificación económica, sin que haya un consolidado por la clasificación económica, por ende la respuesta correcta es b y no a, y se mantiene el mismo anexo que señala el investigador.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

El documento de presupuesto aprobado presenta la clasificación por unidad administrativa, y a pesar, de tener un subtítulo de clasificación funcional no responde a las metodologías de la encuesta, por lo tanto decidimos mantener la respuesta c.

**IBP Comment**

Se toma nota y agradece el comentario del revisor externo. Se resalta que la calificación original propuesta por el investigador es "c". Se observa que el EB presenta la clasificación administrativa desagregada por presupuesto de inversión pero no se presenta la clasificación económica, por lo tanto en base a los lineamientos de la metodología de la OBS, se mantiene la respuesta actual "c".

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:**

<https://dapre.presidencia.gov.co/normativa/normativa/LEY%202063%20DEL%2028%20DE%20NOVIEMBRE%20DE%202020.pdf>

**Comment:**



Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative Classification Economic Classification

Comments: La Ley 2063 de 2020 presenta una distribución por unidades administrativas y para cada una de ellas la distribución por clasificación económica.

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor externo. Se resalta que la calificación original propuesta por el investigador es "c". Se observa que el EB presenta la clasificación administrativa desagregada por presupuesto de inversión pero no se presenta la clasificación económica, por lo tanto en base a los lineamientos de la metodología de la OBS, se mantiene la respuesta actual.

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

*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 detaillé. (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 la Ley de Presupuesto 2021 ([https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)) en la página 6, podemos encontrar los cuadros correspondientes a los gastos por unidad administrativa e instituciones gubernamentales. Sin embargo, en cada institución se puede evidenciar una desagregación programática del gasto.

Comment:

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 "A" a "C", dado que el Presupuesto Aprobado de 2021 solo muestra información a nivel de programas en el "Presupuesto de Inversión" de cada Ministerio, pero no en el "Presupuesto de Funcionamiento". La información de programas en el "Presupuesto de Inversión" representan menos de dos tercios de los gastos.

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:

En el documento de la Ley 2063 del 28 de Noviembre de 2020, no presenta los ingresos tributarios y no tributarios, estos recursos están clasificados por: ingresos corrientes de la Nación, recursos de capital, contribuciones parafiscales y fondos especiales.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government 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:

En La ley 2063 del 28 de noviembre de 2020 (que es la Ley de Presupuesto de 2021), si bien se encuentran dos tipos de Ingresos: 1) INGRESOS DEL PRESUPUESTO NACIONAL (INGRESOS CORRIENTES DE LA NACIÓN, RECURSOS DE CAPITAL DE LA NACIÓN, CONTRIBUCIONES PARAFISCALES DE LA NACIÓN y FONDOS ESPECIALES DE LA NACIÓN) y 2) INGRESOS DE LOS ESTABLECIMIENTOS PÚBLICOS, no se visualizan las fuentes individuales de ingresos.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: DEBEMOS REFUTAR POR CONSIDERAR QUE LA REPUESTA DEBE SER LA OPCION A. VER <https://www.irc.gov.co/webcenter/portal/IRCEs> PARA CONSULTAR LOS 3 PUNTOS BÁSICOS QUE MENCIONA LA PREGUNTA

Researcher Response

La página referenciada no es válida por la metodología de la encuesta, por ello se mantiene la respuesta dada con anterioridad.

IBP Comment

Se agradece el comentario del revisor de gobierno. Con respecto al portal mencionado, el mismo no pertenece al EB ni sus documentos de soporte. Para los propósitos de las preguntas del EB y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador; se mantiene la respuesta actual.

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 la ley 2063 de 2020 presenta información sobre la deuda pública, en términos generales y sobre algunas unidades administrativas, pero no sobre el monto de dichos préstamos o el pago de intereses. Ver página 16 - Sección 1401

<https://dapre.presidencia.gov.co/normativa/normativa/LEY%202063%20DEL%2028%20DE%20NOVIEMBRE%20DE%202020.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

Comments: DEBEMOS REFUTAR POR CONSIDERAR QUE LA RESPUESTA DEBE SER LA OPCIÓN A. VER <https://www.irc.gov.co/webcenter/portal/IRCEs> PARA CONSULTAR LOS 3 PUNTOS BÁSICOS QUE MENCIONA LA PREGUNTA

**Researcher Response**

El portal señalado por el revisor gubernamental no es válido dentro de la metodología de la encuesta por esta razón mantenemos la respuesta brindada anteriormente.

**IBP Comment**

Se agradece el comentario del revisor de gobierno. Con respecto al portal mencionado, el mismo no pertenece al EB ni sus documentos de soporte. Para los propósitos de las preguntas del EB y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador; se mantiene la respuesta actual.

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 2021 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. <http://www.pte.gov.co/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

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

Source:

El Presupuesto Ciudadano 2021 (<http://www.pte.gov.co/WebsitePTE/>) está publicado en el Portal de Transparencia Económica. En la cuenta de Twitter del Portal de Transparencia hicieron un post anunciando la disponibilidad del CB: <https://twitter.com/pteColombia/status/1344719308019159040?s=20> Fecha de publicación: Dec 31, 2020

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.*

**Answer:**

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

**Source:**

La elaboración de los Presupuestos Ciudadanos está a cargo del Ministerio de Hacienda y Crédito Público, entidad que fija los parámetros internamente a través de la Dirección de Presupuesto.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.*

**Answer:**

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

**Source:**

El presupuesto ciudadano luego de que el proyecto de presupuesto es aprobado por el legislativo. Se anexa la versión 2021 del presupuesto ciudadano sobre el presupuesto aprobado. <http://www.pte.gov.co/>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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 reportes mensuales como en los trimestrales y los acumulados (mitad de año y año completo), se da cuenta desde el Cuadro 1 de Ejecución del Presupuesto General de la Nación acumulado a noviembre de 2020 se distingue una clasificación administrativa y económica, por otro lado, el Cuadro 2 de Ejecución del presupuesto de funcionamiento por sectores acumulado a noviembre de 2020 da cuenta de una clasificación funcional que se complementa con el Cuadro 5 de Concentración de la ejecución del presupuesto de inversión por sectores y principales programas acumulado a noviembre de 2020.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/noviembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/noviembre2020)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/julio2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/julio2020)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

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 detaillé. (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:**

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

**Source:**

En el documento Informe de ejecución Presupuesto General de la Nación Acumulado acumulado a noviembre de 2020 ([https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/noviembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pptogralnal2020/ejeEPGN2020/noviembre2020)), página 11 en el Cuadro 5. Concentración de la ejecución del presupuesto de inversión por sectores y principales programas acumulado a noviembre de 2020 se muestra claramente el gasto desagregado por sector y principales programas. Por otro lado, en un documento excel titulado Ejecución Presupuesto General de la Nación por Sector 2020 se da cuenta de el gasto mes por mes. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

En la página 5, los Informes comparan los gastos apropiados con los gastos ejecutados, señalando el porcentaje de ejecución. Ver el informe acumulado a noviembre de 2020 en el siguiente enlace: [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 del año 2020, no se encuentra información sobre los ingresos, sólo respecto al análisis de la ejecución de gastos. Información respecto a esto se encuentra en Cuadro 1: Ejecución del Presupuesto General de la Nación, Cuadro 2: Ejecución del presupuesto de funcionamiento por sectores, Acumulada a noviembre de 2020 y el Cuadro 11. Ejecución Ingresos Emergencia COVID-19 Acumulado a noviembre de 2020. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-154045%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-154045%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Como se señaló anteriormente, los Informes de Ejecución del año 2020 sólo presentan un análisis sobre la ejecución del gasto por lo que no es posible encontrar información sobre los ingresos. La única información relacionada a ingresos es la ejecución sobre la crisis del COVID-19. [https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pptogralnacion2020/ejeEPGN2020/noviembre2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pptogralnacion2020/ejeEPGN2020/noviembre2020)

Comment:

Peer Reviewer  
Opinion: Agree



Government Reviewer  
Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*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.*

**Answer:**

b. No, comparisons are not made for revenues presented in the In-Year Reports.

**Source:**

Cómo se planteó anteriormente, los Informes de Ejecución solo presentan la información del gasto, lo que significa que no hay información referida a los ingresos. La única información relacionada a ingresos es la ejecución sobre la crisis del COVID-19. Como se señaló anteriormente, los Informes de Ejecución del año 2020 sólo presentan un análisis sobre la ejecución del gasto por lo que no es posible encontrar información sobre los ingresos. La única información relacionada a ingresos es la ejecución sobre la crisis del COVID-19. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-154045%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-154045%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 del año 2020 se establece la composición del servicio de deuda. 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 actuales adquiridos. En el Gráfico 3. Ejecución del presupuesto de servicio de la deuda: Acumulada a noviembre de 2020, en este y en otros cuadros se habla del servicio de la deuda solo como la carga total de la deuda del gobierno central en ese momento del año.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-154045%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-154045%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, dicha información existe y está disponible en el link

[http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages\\_Deuda](http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages_Deuda)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR DEBIDO A QUE EN LA PÁGINA <https://www.irc.gov.co/webcenter/portal/IRCEs> SE PUBLICAN REPORTES

COMPLETOS Y ACTUALIZADOS A LO LARGO DEL AÑO EN EL TEMA DE DEUDA. CONSIDERAMOS QUE LA RESPUESTA CORRECTA ES LA OPCIÓN A.

Researcher Response

La página sugerida por el revisor gubernamental no es válida en la dinámica de la encuesta, por lo que mantenemos la respuesta dada.

IBP Comment

Se agradecen los comentarios de los revisores externos. Con respecto al portal mencionado, el mismo no pertenece a los IYRs. Para los propósitos de las preguntas de los IYRs y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador; se mantiene la respuesta actual.

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:

Los informes de ejecución del presupuesto tienen todos la misma estructura, y teniendo como referencia el producido en junio de 2020. Solo refieren al servicio de deuda pública, como se aprecia en el gráfico 3 del documento.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, dicha información existe y se encuentra en el link [http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages\\_Deuda](http://168.101.60.190.host.ifxnetworks.com/webcenter/portal/IRCEs/pages_Deuda)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Comments: SE TRATA DEL MISMO ARGUMENTO DE LA RESPUESTA ANTERIOR. DEBEMOS OBJETAR DEBIDO A QUE EN LA PÁGINA <https://www.irc.gov.co/webcenter/portal/IRCEs> SE PUBLICAN REPORTES COMPLETOS Y ACTUALIZADOS A LO LARGO DEL AÑO EN EL TEMA DE DEUDA. CONSIDERAMOS QUE LA RESPUESTA CORRECTA ES LA OPCIÓN A.

Researcher Response

El link proporcionado por el revisor gubernamental no aplica en la metodología de la encuesta, por lo que mantenemos la respuesta dada anteriormente.

IBP Comment

Se agradecen los comentarios de los revisores externos. Con respecto al portal mencionado, el mismo no pertenece a los IYRs. Para los propósitos de las preguntas de los IYRs y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador; se mantiene la respuesta actual.

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:

El Informe de medio año de 2020 del Ministerio de Hacienda no visibiliza la actualización de las estimaciones macroeconómicas de la vigencia fiscal mencionada tal y como se evidencia en el documento : [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Se considera el MYR como no producido conforme a la metodología OBS. Por eso la respuesta D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR. EN EL ANEXO AL MENSAJE PRESIDENCIAL A PARTIR DE LA PÁGINA 29 ESTÁN INCLUIDAS LAS PROYECCIONES A LAS QUE ALUDE LA PREGUNTA. CONSIDERAMOS QUE LA RESPUESTA CORRECTA ES LA OPCIÓN A.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

IBP Comment

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. En todo caso la información citada en página 29 refiere a "Acciones de política fiscal para contener el daño ocasionado por el COVID-19", en la página 17 no se visualiza una comparación entre el pronóstico macroeconómico inicial y actualización de las proyecciones económicas para el resto del año de 2020 Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual "d".

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

**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:

El informe MYR no se encuentra hecho de acuerdo a la metodología de OBS. Sin embargo en el informe se establece las modificaciones realizadas en el presupuesto y las modificaciones realizadas por decreto. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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; 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:

El MYR se considera como no producido conforme a la metodología de la OBS. Sin embargo en Dicho informa respecto al año 2020, en su inicio, no se muestra la clasificación funcional y administrativa. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

El MYR se considera como no producido conforme a la metodología de la OBS, por eso se marca la respuesta D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 detaillé*. (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 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:

El MYR se considera como no producido de acuerdo a la metodología de la OBS. Pese a esto, en la sección 2.2 se establece como se realiza la ejecución del presupuesto de inversión. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

El documento Informe de Mitad de año 2021 producido por el Ministerio de Hacienda no presenta la cambios en las estimaciones de los ingresos en el que se identifiquen la diferencias entre los aprobados y los actuales. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeld=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

El MYR se considera como no producido conforme a la metodología de la OBS, por eso se marca la respuesta D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

En el informe de mitad de Año del 2020, se establece el ingreso, sin identificar su naturaleza tributaria o no tributaria. Aclarando que dicho informe no cumple con los parámetros del OBS. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

En el informe solo refiere a los ingresos ordinarios D. Por lo que el MYR no es realizado bajo los estándares de OBS. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Si bien, el MYR contiene algunos supuestos sobre el servicio de la deuda en el apartado 2.2, esta información es incompleta. Además, no se explica las diferencias entre las estimaciones iniciales y las los cambios realizados. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-139195%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

El MYR se considera como no producido conforme a la metodología de la OBS, por eso se marca la respuesta D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS REFUTAR. LA PÁGINA REFERIDA ANTERIORMENTE <https://www.irc.gov.co/webcenter/portal/IRCEs> CONTIENE INFORMACIÓN ACTUALIZADA Y COMPLETA DEL SERVICIO DE LA DEUDA. LA RESPUESTA DEBE SER AL MENOS LA OPCIÓN C.

IBP Comment

Como a la luz de los hallazgos del investigador, se determina que el MYR no se produce, de acuerdo con las pautas de la OBS, se mantiene la respuesta actual "d". En base a la metodología, para los propósitos de responder las preguntas de la OBS, no se considera el portal aportado por el revisor de gobierno.

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:

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

Source:

Esta información se encuentra concatenada en el Cuadro 5.11. Presupuesto de gasto definitivo 2019 en la página 16.



[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%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.*

Answer:

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

Source:

En el Informe de Ejecución Presupuestal Final, encontramos el Cuadro 5.11. Presupuesto de gasto definitivo 2019 donde se encuentra la clasificación económica, página 16.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

Source:

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 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 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:

El Informe de Ejecución Final de la vigencia 2019 producido por el Ministerio de Hacienda contiene el gasto desagregado por programas individuales. Ver el Cuadro 5.18: Ejecución inversión 2019 – Principales Programas . [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 discussion.

Source:

En la página 8 Cuadro 5.2. Presupuesto de la Nación - Ingresos corrientes: aforo y recaudo 2019, podemos evidenciar una variación que daría respuesta a esta pregunta.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

El Informe Final de Ejecución de la vigencia 2019 producido por el Ministerio de Hacienda contiene las estimaciones de los ingresos divididas por categoría (tributarios y no tributarios). Ver el cuadro 5.2. se aprecia en el siguiente enlace [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%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:

De acuerdo al informe de ejecución de la vigencia 2019, se observa una descripción de los ingresos tributarios y no tributarios refiriendo a algunas de las fuentes, como lo evidencia el apartado 5 de dicho documento [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: DEBEMOS OBJETAR PORQUE TODAS LAS FUENTES DE INGRESOS ESTÁN DESAGREGADOS EN EL INFORME EMPEZANDO DESDE LA PÁGINA 166 HASTA LA 174 CON LA DESCRIPCIÓN COMPLETA DE INGRESOS CORRIENTES, RECURSOS DE CAPITAL, RENTAS PARAFISCALES Y FONDOS ESPECIALES. LA RESPUESTA CORRECTA ES LA OPCIÓN A.

Researcher Response

No es posible encontrar lo referenciado por el revisor gubernamental, por lo que se mantiene la respuesta proporcionada anteriormente.

IBP Comment

IBP nota el desacuerdo del revisor del gobierno, sin embargo, dado que la evidencia existente respalda la respuesta del investigador, y el revisor no aporta nuevas evidencias, se mantiene la respuesta actual "b". Se observa que el documento que se considera como Informe de Fin de Año tiene 32 páginas, mientras que el comentario del revisor hace referencia a consultar páginas 166 hasta 174, lo que da a entender que está citando un documento diferente al YER. En este enlace se evidencia la fecha, descripción y enlace al documento pdf del YER:

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupuestal2019/informefinal20191](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/presupuestogeneraldelanacin/EjecucionPresupuestal2019/informefinal20191)

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:

Se presenta la ejecución del servicio de deuda, con algunos componentes como la composición de amortizaciones intereses y el tipo de deuda (interna o externa). Sin embargo las estimaciones comparativas respecto al inicio del año fiscal y las actuales no se hacen presentes. tal como lo muestra en las paginas 22-23. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR PORQUE CONSIDERAMOS QUE LA RESPUESTA DEBE SER LA OPCIÓN B. VER PÁGINA

<https://www.irc.gov.co/webcenter/portal/IRCEs>

Researcher Response

Consideramos que no se brindan argumentos para cambiar la respuesta ya brindada.

IBP Comment

Durante una verificación de consistencia de IBP, se reconsidera la información presentada para esta pregunta. Se observa información del gasto inicial y definitivo aprobado para 2019 y su ejecución definitiva al final de 2019 que incluye información sobre el servicio de la deuda. En base a los lineamientos de la OBS y a la evidencia se ajusta la respuesta actual de "D" a "C". Ver información en: Cuadro 5.11. Presupuesto de gasto definitivo 2019, p. 16 Cuadro 5.12 Ejecución del presupuesto de gasto 2019, p. 17 Cuadro 5.17. Ejecución servicio de la deuda pública 2019, p. 23

Adicionalmente, se agradece el comentario del revisor de gobierno. Con respecto al portal mencionado, el mismo no pertenece al YER. Para los propósitos de las preguntas del YER y en consonancia con la metodología, estamos considerando solo los documentos propuestos por el investigador.

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:

En recursos de capital, página 10 podemos encontrar todo lo relacionado a la deuda interna y externa y sus cargas totales. Por otro lado, en la Ejecución del presupuesto de gastos 2019 en la página 17, podemos encontrar todo lo relacionado al servicio de la deuda incluyendo los intereses correspondientes.

Sin embargo las estimaciones comparativas respecto al inicio del año fiscal y las actuales no se hacen presentes.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: SE REAFIRMA LO QUE MENCIONA EL REVISOR PORQUE ACORDE CON LA OBSERVACIÓN A LA PREGUNTA ANTERIOR, LA RESPUESTA DEBE INCLUIR DEUDA INTERNA Y EXTERNA, MONTOS TOTALES, SERVICIO DE LA DEUDA E INTERESES

IBP Comment

Ver comentario de IBP en q.90, esta pregunta indaga sobre las diferencias entre las estimaciones originales y el resultado real.

91. 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 "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:

En el informe de fin del año 2019, solo se presenta un breve panorama respecto al tema, sin embargo no existe un análisis comparativo frente las proyecciones iniciales y los resultados del año. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR AL CONSIDERAR LO INCLUIDO EN EL INFORME DE PLAN FINANCIERO . LA RESPUESTA CORRECTA DEBE SER AL MENOS LA OPCIÓN B.

[https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages\\_EntidadesFinancieras/PoliticaFiscal/PlanFinanciero/planfinanciero2020](https://www.minhacienda.gov.co/webcenter/portal/EntidadesFinancieras/pages_EntidadesFinancieras/PoliticaFiscal/PlanFinanciero/planfinanciero2020)

Researcher Response

Mantenemos la respuesta dada con anterioridad.

IBP Comment

Se toma nota del comentario del revisor de gobierno, sin embargo, se observa que el documento citado no se corresponde con el Informe de fin de año (YER), que refiere a un documento producido por el ejecutivo tras la finalización del año fiscal que informa exhaustivamente sobre las actividades financieras gubernamentales y su rendimiento en la implementación del presupuesto durante el año fiscal entero. El documento aportado como evidencia es el Documento de actualización del Plan financiero 20201 Sector Público Consolidado. En este sentido, se mantiene la respuesta actual "d".

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:

Answer:

None of the above

Source:

En el documento no se hace mención de estos elementos, salvo de los intereses en el servicio de la deuda. Aun así, no se refiere a ningún tipo de comparación entre las estimaciones originales y las obtenidas, al momento de creación del documento.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: DEBEMOS OBJETAR DEBIDO A QUE CONSIDERAMOS QUE SE PUEDE ENCONTRAR UN VISTAZO COMPLETO DEL CONTEXTO MACROECONÓMICO EN EL ANEXO AL MENSAJE PRESIDENCIAL DESDE LA PÁGINA 71 A LA 87.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf>

**IBP Comment**

Se toma nota del comentario del revisor de gobierno, sin embargo, se observa que el documento citado no se corresponde con el Informe de fin de año (YER), que refiere a un documento producido por el ejecutivo tras la finalización del año fiscal que informa exhaustivamente sobre las actividades financieras gubernamentales y su rendimiento en la implementación del presupuesto durante el año fiscal entero. El documento aportado como evidencia es el Mensaje Presidencial del Proyecto de Ley 2021, que si bien contiene información sobre la ejecución de 2019, es un documento que se considera parte del EBP 2021 y no un YER. En este sentido, se mantiene la respuesta actual "None of the above".

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:**

En el Informe de fin de año de la vigencia 2019 hecho por el Ministerio de hacienda, no contiene información sobre los datos no financieros del presupuesto; en consecuencia, no presenta las diferencias en las estimaciones iniciales y los resultados finales del año fiscal.

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** DEBEMOS OBJETAR DEBIDO A QUE CONSIDERAMOS QUE SE PUEDE ENCONTRAR UN VISTAZO COMPLETO DEL CONTEXTO MACROECONÓMICO EN EL ANEXO AL MENSAJE PRESIDENCIAL DESDE LA PÁGINA 71 A LA 87.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf> LA RESPUESTA A LA PREGUNTA DEBE SER AL MENOS LA OPCIÓN B.

**IBP Comment**

Se toma nota del comentario del revisor de gobierno, sin embargo, se observa que el documento citado no se corresponde con el Informe de fin de año (YER), que refiere a un documento producido por el ejecutivo tras la finalización del año fiscal que informa exhaustivamente sobre las actividades financieras gubernamentales y su rendimiento en la implementación del presupuesto durante el año fiscal entero. El documento aportado como evidencia es el Mensaje Presidencial del Proyecto de Ley 2021, que si bien contiene información sobre la ejecución de 2019, es un documento que se considera parte del EBP 2021 y no un YER. Adicionalmente, aclarar que esta pregunta examina si el YER presenta datos no financieros sobre entradas y el resultado real. En este sentido, se mantiene la respuesta actual "d".

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:

En el informe de vigencia 2019, no se muestran los datos no financieros del presupuesto, por lo que no se presentan comparación entre estimaciones.  
[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: DEBEMOS OBJETAR DEBIDO A QUE CONSIDERAMOS QUE SE PUEDE ENCONTRAR UN VISTAZO COMPLETO DEL CONTEXTO MACROECONÓMICO EN EL ANEXO AL MENSAJE PRESIDENCIAL DESDE LA PÁGINA 71 A LA 87.

<http://leyes.senado.gov.co/proyectos/images/documentos/Textos%20Radicados/proyectos%20de%20ley/2020%20-%202021/PL%20185-20S%20-%20296-20C%20Presupuesto%202021.pdf> LA RESPUESTA A LA PREGUNTA DEBE SER AL MENOS LA OPCIÓN B.

IBP Comment

Se toma nota del comentario del revisor de gobierno, sin embargo, se observa que el documento citado no se corresponde con el Informe de fin de año (YER), que refiere a un documento producido por el ejecutivo tras la finalización del año fiscal que informa exhaustivamente sobre las actividades financieras gubernamentales y su rendimiento en la implementación del presupuesto durante el año fiscal entero. El documento aportado como evidencia es el Mensaje Presidencial del Proyecto de Ley 2021, que si bien contiene información sobre la ejecución de 2019, es un documento que se considera parte del EBP 2021 y no un YER. Adicionalmente, aclarar que esta pregunta examina si el YER presenta datos no financieros sobre resultados y el resultado real. En este sentido, se mantiene la respuesta actual "d".

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:

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

Source:

En el informe de fin de año de la vigencia 2019, no se realiza una descripción detallada de sobre la diferencia entre los fondos en la atención de población de escasos recursos, por tanto los recursos aprobados para estos; en este sentido tampoco se presentan los avances tenidos respecto a



dicha política. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-155148%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Respecto a los fondos extra presupuestales, solo se menciona un incremento, en relación con la crisis del COVID, siendo el quinto más alto de Latinoamérica. Sin embargo, no se establecen datos comparativos entre las estimaciones de principio de año. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-141821%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-141821%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/fsgnz-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:

Si bien el Informe de fin de año de la vigencia 2019 no contiene un apartado sobre los estados financieros, la Contaduría General si los plasma en un informe sobre el balance de estados financieros  
[https://www.contaduria.gov.co/situacion-financiera-y-de-resultados-del-nivel-nacional-balance-general-de-la-nacion/-/document\\_library/BeVUxC4c6mLh/view\\_file/356050?\\_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\\_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/356050?_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_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 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) 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/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-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 la Cuenta General del Presupuesto y del Tesoro y el Informe de Auditoría del Balance General de la Nación 2020 cuenta con un componente financiero y otro constitucional, en donde se da cuenta de un análisis de gestión que respondería al componente de desempeño y de cumplimiento, en el documento Informe de Gestión 2019-2020 se encuentra en la página 34 en la Tabla No. 6  
PVCF 2019 – Auditorías ejecutadas por tipo. <https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Gesti%C3%B3n+2019+-+2020.pdf/c9765c5b-c869-4c80-8e51-9303624be651>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Dado cambios en la página web de la Contraloría el link correcto al Informe de Gestión 2019-2020 es:  
<https://www.contraloria.gov.co/documents/20125/394453/Informe+de+Gesti%C3%B3n+2019+-+2020.pdf/28db0817-445c-7b86-94a6->

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:**

Según la Tabla No. 7 Cobertura recursos 2019 del documento Informe Gestion 2019-2020 pagina 35 aparece que el 72% de los recursos han sido auditados. <https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Gesti%C3%B3n+2019+-+2020.pdf/c9765c5b-c869-4c80-8e51-9303624be651>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government 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 el Informe de Auditoría del Balance General de la Nación 2019 se presenta información relacionada con rentas parafiscales y pasivos pensionales desde el cuadro 1 de Estado de Resultado Consolidado.

<https://www.contraloria.gov.co/documents/20181/1853952/Informe+de+Auditor%C3%ADa+del+Balance+General+de+la+Naci%C3%B3n+2019.pdf/e37d9e21-ed3e-45c4-8e55-0ef634b36fc6>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

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

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

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

Source:

Los documentos considerados como Reporte de Auditoría elaborados por la Contraloría General de la República no incluyen un resumen ejecutivo con los hallazgos encontrados por la entidad y las acciones que se tomaron de acuerdo a la Constitución y la ley vigente.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

No se encuentra evidencia sobre la publicación de las medidas tomadas por el gobierno nacional para responder a los hallazgos encontrados en los Informe de Auditoría del Balance General de la Nación y en el Informe de Cuenta General del Presupuesto y del Tesoro 2019 elaborados por la Contraloría General de la República.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 se encuentra información sobre la publicación de un reporte en el que se tomen acciones por parte del gobierno nacional, la Contraloría General de la República o el Congreso para atender las recomendaciones que se describen en el Informe de Auditoría del Balance General de la Nación y el Informe de Cuenta General del Presupuesto y del Tesoro 2019.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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/>).*

*For more information, see von Trapp et al. ‘Principles for Independent Fiscal Institutions and Case Studies’, OECD Journal on Budgeting 15:2 (special issue,*

2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

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:

La Ley 1985 de 2019 "POR MEDIO DE LA CUAL SE DICTAN NORMAS PARA LA CREACIÓN DE LA OFICINA DE ASISTENCIA TÉCNICA PRESUPUESTAL (OATP) DEL CONGRESO DE LA REPÚBLICA Y SE DICTAN OTRAS DISPOSICIONES" cumple con los criterios de IFI identificada en el OBS.

Por otro lado, el Comité Consultivo de la Regla Fiscal que está establecido en la ley 1473 de 2011, este Comité ha sido calificado como IFI por el IMF en el Fiscal Council Data set, aunque autonomía es limitada y tiene un foco de análisis de cumplimiento de las reglas fiscales.

El artículo 14 de la Ley 1473 de 2011 dispuso la conformación de un Comité Consultivo para la Regla Fiscal, este comité será independiente y se pronunciara técnicamente sobre la mitología y definición de parámetros para la regla fiscal, las propuestas del gobierno sobre cambios meteorológicos 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 decanos 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.

Comment:

Peer Reviewer

Opinion: Agree

Comments: -a la fecha de realización de este reporte la Oficina de Asistencia Técnica Presupuestal no ha sido implementada en el Congreso de la República por "falta de recursos fiscales para su implementación" según comunicado emitido por la Secretaría del Senado de la República en Agosto de 2021.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor y se toma nota de la información proporcionada. Se responde "B" en q103 basado en la existencia del "Comité Consultivo de la Regla Fiscal" está establecido en el Artículo 14 de la Ley 1473 (2011) - el Comité ha sido calificado como IFI por el IMF en el Fiscal Council Data set, aunque autonomía es limitada y tiene un foco de análisis de cumplimiento de las reglas fiscales ex post - <https://www.imf.org/external/np/fad/council/>

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:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

No hay evidencia de publicación de sus propias estimaciones macroeconómicas o fiscales sobre lo propuesto por el Ejecutivo para el año fiscal 2020.

Comment:

Peer Reviewer

Opinion: Agree

Comments: A la Fecha la Oficina de Apoyo Técnico no ha comenzado funciones y según comunicado de agosto de 2021 no se tienen los recursos para su implementación y operación.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor y se toma nota de la información proporcionada. Si bien se considera la existencia de una IFI en Colombia "Comité Consultivo de la Regla Fiscal" (ver Q103), no hay evidencia de publicación de sus propias estimaciones macroeconómicas o fiscales sobre lo propuesto por el Ejecutivo para el año fiscal en evaluación; se confirma la respuesta D.

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.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

No hay evidencia de que haga un costeo de las nuevas políticas propuesta para el presupuesto del 2021.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor y se toma nota de la información proporcionada. Si bien se considera la existencia de una IFI en Colombia: "Comité Consultivo de la Regla Fiscal" (ver Q103), no hay evidencia de que haga un costeo de las nuevas políticas propuesta para el presupuesto; se confirma la respuesta D.

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:

No hay evidencia de la participación o testificación en las audiencias de comité de la legislatura para la vigencia fiscal preguntada.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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).*

Answer:



b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Según el Oficio de remisión ([https://www.camara.gov.co/sites/default/files/2020-08/Radicado\\_2-2020-012121%20-%20Oficio%20Remisorio.pdf](https://www.camara.gov.co/sites/default/files/2020-08/Radicado_2-2020-012121%20-%20Oficio%20Remisorio.pdf)) el anteproyecto de presupuesto que se presentan concuerdan con las metas y criterios establecidos en el Marco de Gasto de Mediano Plazo 2020-2023, que fija los techos de gasto de funcionamiento e inversión para el PGN y a los cuales deben sujetarse todas las entidades en la elaboración de sus respectivos anteproyectos de presupuesto para la vigencia de 2021. El Ministerio de Hacienda envió el Anteproyecto de presupuesto ([https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrnlacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrnlacion/pgn2021/anteproyecto2021)) el 3 de abril de 2020 a las Comisiones Económicas del Congreso, es decir, como lo establece el artículo 51 del Estatuto Orgánico de Presupuesto (Decreto 111 de 1996). Estas comisiones conjuntas revisan el contenido del documento y verifican los requisitos que determina el Estatuto.

Comment:

Peer Reviewer

Opinion: Agree

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: DEBEMOS OBJETAR PORQUE SÍ HAY DEBATE EN PLENARIAS DEL CONGRESO SOBRE EL PROYECTO DE PRESUPUESTO. CONSIDERAMOS QUE LA OPCIÓN CORRECTA ES LA A. EL DECRETO 111 DE 1996 EN SUS ARTÍCULO DEL 56 AL 61 ESTABLECEN LA OBLIGATORIEDAD DEL ESTUDIO DEL PROYECTO DE PRESUPUESTO POR PARTE DEL CONGRESO DE LA REPÚBLICA

Researcher Response

Consideramos que el argumento proporcionado es insuficiente, ya que a pesar de dar un argumento de marco legal no se proporcionaron evidencias de que en la práctica se hayan realmente ejecutado dichos debates.

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:

El proyecto de ley del presupuesto fue publicado el 29 de julio de 2020, lo que implica que fue publicado cinco meses antes de la vigencia fiscal 2021. En el siguiente link se puede confirmar la fecha de publicación  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrnlacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrnlacion/pgn2021/proyectedeley2021)

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-140017%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-140017%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

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).

En este sentido, el Presupuesto 2021 fue aprobado por el legislativo el 19 de Octubre de 2020 y se sancionó como Ley el 28 de noviembre de 2020; es decir, el Congreso aprobó el Presupuesto con un día de anterioridad.

[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pgn2021/proyectedeley2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pgn2021/proyectedeley2021)

[https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-153108%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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.*

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

La autoridad del legislativo se encuentra limitada por los artículos 62 y 63 del Estatuto Orgánico de Presupuesto (<https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=5306>). 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.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Source:

En la página del Congreso se encuentra toda la información correspondiente a la Comisión Cuarta encargada de discutir el Presupuesto General de la Nación, en la lista de ponencias aceptadas aparece que hubo una negativa a una proposición que buscaba cambiar el presupuesto para la vigencia 2021 denominada " 2 PROPOSICIONES NEGADAS MODIFICACIÓN MONTO PGN 2021 - HS. GUSAVO BOLIVAR Y HS. WILSON NEBER ARIAS", sin embargo, al ser negadas se comprueba que no procede la única solicitud de cambio para esta vigencia fiscal.

<https://www.camara.gov.co/presupuesto-vigencia-fiscal-2021>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Comments: No solo la Comisión Cuarta de Cámara de Representantes, sino los miembros de las 4 comisiones económicas (2 de Cámara y 2 de senado) tienen poder para presentar enmiendas o cambios a la propuesta de presupuesto del gobierno, las enmiendas o proposiciones se someten a consideración del Ministerio de Hacienda y las que son aceptadas se incorporan en los textos finales de la propuesta, aquellas que no son aceptadas se quedan como constancias. Toda la documentación se encuentra en el siguiente link: <https://www.camara.gov.co/presupuesto-vigencia-fiscal-2021>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: DEBEMOS OBJETAR DEBIDO A QUE CONSIDERAMOS QUE LA OPCIÓN DE RESPUESTA DEBE SER LA A. EL CONGRESO EFECTIVAMENTE EN SUS GACETAS 965 Y 966 DE SEPTIEMBRE DE 2020 Y 1130 Y 1131 DE OCTUBRE DE 2020 DAN CUENTA DE LAS PROPUESTAS Y PONENCIAS DE MODIFICACIONES AL PROYECTO DE PRESUPUESTO. ADICIONALMENTE, SEGÚN LO ESTABLECIDO EN LA LEY 5 DE 1992 LAS COMISIONES ECONÓMICAS DETERMINAN PONENTES Y EXISTE SITUACIÓN DE NO ACUERDO QUE DERIVA EN PONENCIAS SEPARADAS NO MAYORITARIAS, QUE SON DE CONOCIMIENTO DE LAS PLENARIAS DE LAS COMISIONES Y POR LO TANTO CONSTITUYEN CONSTANCIAS DE NO ACUERDO, PERO ES

PROPIO DEL PROCESO DEMOCRÁTICO DE TRÁMITE DEL PROYECTO DE LEY

Researcher Response

Consideramos puede modificarse la respuesta a una b, ya que los elementos brindados por el revisor par si constituye un argumento para el cambio de respuesta.

IBP Comment

Tras la revisión de las evidencias aportadas por el investigador y los revisores externos, se determina que la legislatura usó su autoridad legal para proponer modificaciones a la Propuesta de Presupuesto del Ejecutivo, pero no se evidencia constancia de que se adoptaron enmiendas. En este sentido, en base a la metodología de la OBS, la respuesta se revisa de "c" a "b". Gaceta del Congreso N° 965 22 de septiembre de 2020 4.2 AJUSTES AL PROYECTO DE PRESUPUESTO 2021, p. 6 Cuadro 6 - Presupuesto General de la Nación 2020-2021, incluye el pliego de modificaciones, p7 <http://svrpubindc.imprensa.gov.co/senado/index2.xhtml?ent=Cámara&fec=22-9-2020&num=965> Gaceta del Congreso N° 966 22 de septiembre de 2020 4.2 AJUSTES AL PROYECTO DE PRESUPUESTO 2021, p. 6 Cuadro 6 Presupuesto General de la Nación 2020-2021, incluye el pliego de modificaciones, p. 7 <http://svrpubindc.imprensa.gov.co/senado/index2.xhtml?ent=Senado&fec=22-9-2020&num=966>

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.

Source:

Según el Oficio de remisión ([https://www.camara.gov.co/sites/default/files/2020-08/Radicado\\_2-2020-012121%20-%20Oficio%20Remisorio.pdf](https://www.camara.gov.co/sites/default/files/2020-08/Radicado_2-2020-012121%20-%20Oficio%20Remisorio.pdf)) el anteproyecto de presupuesto que se presentan concuerdan con las metas y criterios establecidos en el Marco de Gasto de Mediano Plazo 2020-2023, que fija los techos de gasto de funcionamiento e inversión para el PGN y a los cuales deben sujetarse todas las entidades en la elaboración de sus respectivos anteproyectos de presupuesto para la vigencia de 2021. El Ministerio de Hacienda envió el Anteproyecto de presupuesto ([https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogralnacion/pgn2021/anteproyecto2021](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogralnacion/pgn2021/anteproyecto2021)) el 3 de abril de 2020 a las Comisiones Económicas del Congreso, es decir, como lo establece el artículo 51 del Estatuto Orgánico de Presupuesto (Decreto 111 de 1996). Estas comisiones conjuntas revisan el contenido del documento y verifican los requisitos que determina el Estatuto.

Por otro lado, en la página del Congreso de la República encontramos todo lo relacionado a la aprobación presupuestal para la vigencia 2021. CARTAS FIRMADAS PARA LAS COMISIONES ECONÓMICAS, donde se incluyen todas las ponencias aprobadas y los debates alrededor de los documentos que soportan todos los momentos de la aprobación del presupuesto incluyendo la Proyecto de Ley PGN 2021. <https://www.camara.gov.co/presupuesto-vigencia-fiscal-2021>

Finalmente, en el siguiente enlace <https://www.camara.gov.co/sites/default/files/2020-08/Coordinadores%20Ponentes%20y%20Ponentes%20-%20Comisi%C3%B3n%20Cuarta%20C%C3%A1mara.pdf> encontramos la constancia de una reunión precedida por la Comisión Cuarta donde discutían el anteproyecto, en esta carta podemos evidenciar quienes participaron de dichas reuniones, pero no se puede ver como tal un documento que muestre un informe sobre las discusiones que se dieron.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: EN LAS RESPUESTAS ANTERIORES SE DETALLAN LOS DOCUMENTOS PUBLICADOS QUE DAN CUENTA DE LOS DEBATES: GACETAS 965 Y 966 DE SEPTIEMBRE DE 2020 Y 1130 Y 1131 DE OCTUBRE DE 2020. LA RESPUESTA ES EL MENOS LA OPCIÓN B

Researcher Response

Tras examinar las gacetas coincidimos con que se evidencian debates del anteproyecto. Por esta razón, creemos debe cambiarse la respuesta a una b.

IBP Comment

Tras la revisión de las evidencias aportadas por el investigador y el revisor de gobierno, se determina que las Comisiones Económicas Conjuntas del Honorable Senado de la República y de la Honorable Cámara de Representantes del Proyecto de Ley No 296/2020 tuvo al menos un mes para examinar la Propuesta de Presupuesto del Ejecutivo y publicó un informe con hallazgos y recomendaciones antes de que se adopte el presupuesto. En este sentido y en base a la metodología de la OBS la respuesta se revisa de "C" a "A". • El 29/07/2020 se sometió el Proyecto de Presupuesto a la legislatura • El 19/08/2020 se da inicio al estudio del Proyecto de Ley • El 22/09/2020 se publica en la Gaceta del Congreso la Ponencia para Primer Debate en Comisiones Económicas Conjuntas al Proyecto de Ley Número 296 De 2020 • El Presupuesto se aprueba el 28/11/2020 No. 017 – 20 (19/08/2020) - Sesión Conjunta de las Comisiones Económicas Terceras y Cuartas de Senado de la República y Cámara de Representantes Período Constitucional 2018- 2022 Inicio estudio del Proyecto de Ley No 296 - 2020 Cámara, 185 – 2020 Senado, "Por la cual se decreta el Presupuesto de Rentas y Recursos de Capital y Ley de Apropriaciones para la Vigencia Fiscal del 1o de Enero al 31 de diciembre del Año 2021".

<https://www.camara.gov.co/camara/visor?doc=/sites/default/files/2020-11/017-%20ACTACOMISIONES%20ECONOMICAS%20CONJUNTAS%20017%20-%20AGOSTO%2019%20DE%202020.pdf> Gaceta del Congreso N° 965 22 de

septiembre de 2020 <http://svrpubindc.imprenta.gov.co/senado/index2.xhtml?ent=Cámara&fec=22-9-2020&num=965> Gaceta del Congreso N° 966 22 de septiembre de 2020 <http://svrpubindc.imprenta.gov.co/senado/index2.xhtml?ent=Senado&fec=22-9-2020&num=966>

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 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:

Desde 2019 se determinó que las comisiones sectoriales no tenían la facultad de discutir el anteproyecto y que no había evidencias de que las Comisiones económicas hicieran un análisis sectorial.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: Las diversas comisiones especializadas suelen nombrar subcomisiones para el análisis del proyecto de presupuesto, para 2021 existen reportes de las siguientes subcomisiones: Agricultura, Medio Ambiente, Minas y Energía (Comisión Quinta de Cámara) Salud, Educación y otros temas sociales (Comisiones Séptima de Senado y Cámara) Comisión legal para la Equidad de la Mujer Comisión de Asuntos Constitucionales (Primera de Cámara) Estos documentos pueden encontrarse en el link <https://www.camara.gov.co/presupuesto-vigencia-fiscal-2021>, al final de la página aparecen los informes de las comisiones especializadas, dirigidos a los presidentes de las comisiones económicas. De igual manera, previo a la aprobación del presupuesto en primer debate, se presentan los Ministros y algunos directores de entidades independientes, en sesiones públicas donde justifican las demandas presupuestales, las ejecuciones y los logros de política.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Comments: LAS COMISIONES SECTORIALES SÍ REALIZAN UN ANÁLISIS DENTRO DE SU COMPETENCIA AUNQUE NO SE PUBLIQUEN LOS RESULTADOS. LA RESPUESTA CORRECTA ES AL MENOS LA OPCIÓN C.

Researcher Response

Tras revisar los argumentos proporcionados por el revisor par, consideramos que debe darse el cambio de d a b.

IBP Comment

Tras la revisión de las evidencias aportadas por los revisores externos, se determina que durante el proceso de aprobación del presupuesto 2021, las comisiones legislativas, responsables de sectores particulares examinaron el gasto en la Propuesta de Presupuesto del Ejecutivo relacionado con el sector del que son responsables y publicaron informes pero tuvieron menos de un mes para examinar la propuesta de presupuesto. En este sentido y en base a la metodología de la OBS la respuesta se revisa de "d" a "b".

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:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Source:

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).

Dando evidencia de esto a través de la citación que se hizo al Ministro de Hacienda para la valoración del desarrollo en la ejecución del presupuesto en Junio del 2020 <https://congresovisible.uniandes.edu.co/citaciones/explicar-el-primer-informe-de-ejecucion-cuatrimstral-de-2020-y-el-informe-detallado-de-la-ejecucion-de-la-regionalizacion-de-la-inversion-del-presupuesto-general-de-la-nacion-del-ano-2020-acumulado-al-primer-cuatrimstre-respectivamente/96318/>

<https://www.camara.gov.co/sites/default/files/2020-06/ORDEN%20DEL%20DIA%20SESION%20VIRTUAL%2008%20DE%20JUNIO%20DE%202020...pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, no solo se citan en las comisiones cuartas de senado y cámara al ministro de hacienda, sino a los diversos responsables de la ejecución presupuestal para que rindan cuentas sobre el uso de los recursos autorizados en el presupuesto, la agenda de dichas reuniones se puede consultar en el siguiente link <https://www.camara.gov.co/comision/comision-cuarta-o-presupuesto/control-politico#menu> El resultado de dichas discusiones se publica en las actas de debate de las comisiones que se pueden consultar aquí <https://www.camara.gov.co/comision/comision-cuarta-o-presupuesto/actas#menu> (Comisión cuarta de cámara) <https://www.senado.gov.co/index.php/documentos/comisiones/constitucionales/comision-cuarta/informes-legislativos-1> (Comisión Cuarta de Senado)

Government Reviewer

Opinion: Agree

Researcher Response

Mantenemos la respuesta proporcionada anteriormente.

IBP Comment

Se toma nota y agradece el comentario del revisor. Tras la revisión de las evidencias aportadas, se determinó que el Acta No. 13 de la Comisión Cuarta - Agosto 05 de 2020 aporta la transcripción de la discusión dada en la citación al Ministro de Hacienda y Crédito Público, a la Directora General del Presupuesto Público, al Director General del Departamento Nacional de Planeación con la finalidad de explicar a los Miembros de la Comisión Cuarta Constitucional de la Honorable Cámara de Representantes la Ejecución Presupuestal del año 2020 a la fecha, y la Ejecución de la Regionalización de la Inversión del Presupuesto General de la Nación del año 2020, a la fecha respectivamente. En este sentido, de acuerdo a la metodología de la OBS, se considera que se aporta un informe de una sesión de estudio de la ejecución del presupuesto y se ajusta la respuesta de "c" a "b". <https://www.camara.gov.co/camara/visor?doc=/sites/default/files/2021-04/013-%20ACTACOMISION%20CUARTA%20013%20-%20AGOSTO%2005%20DE%202020%20-%20TRABAJO.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:

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 encuentran 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 <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=5306>.

En el siguiente enlace podemos ver las diferentes modificaciones presupuestales que se dieron para la vigencia 2020  
[https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages\\_presupuestogrlnacion/pptogrlnal2020/modificacionespresupuestales2020](https://www.minhacienda.gov.co/webcenter/portal/EntOrdenNacional/pages_presupuestogrlnacion/pptogrlnal2020/modificacionespresupuestales2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

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 apropiaciones 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.

La última ley de modificación al presupuesto en el último año fiscal es la Resolución 1807 del 31 de diciembre de 2020, esta como evidencia de que en la práctica se cumple con el marco legal. [https://www.minhacienda.gov.co/webcenter/ShowProperty?modelId=%2FConexionContent%2FWCC\\_CLUSTER-154485%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?modelId=%2FConexionContent%2FWCC_CLUSTER-154485%2F%2FidcPrimaryFile&revision=latestreleased)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

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 estimare 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).

**DECRETO 111 DE 1996**

<https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=5306>

La última ley de modificación al presupuesto en el último año fiscal es la Resolución 1807 del 31 de diciembre de 2020, esta como evidencia de que en la práctica se cumple con el marco legal. [https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC\\_CLUSTER-154485%2F%2FidcPrimaryFile&revision=latestreleased](https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-154485%2F%2FidcPrimaryFile&revision=latestreleased)

**Comment:**

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.

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:

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.  
<https://www.camara.gov.co/comision/comision-legal-de-cuentas>

La reunión fue realizada el 12 de agosto, sin ningún reporte conocido. [https://www.camara.gov.co/sites/default/files/2021-06/Agenda\\_Legislativa\\_Jul-20-2020\\_a\\_Jul-20-2021.pdf](https://www.camara.gov.co/sites/default/files/2021-06/Agenda_Legislativa_Jul-20-2020_a_Jul-20-2021.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 that 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:

En la Constitución Política entre los artículos 267 y 268 se define la Contraloría, sus funciones y la forma de elección del Contralor General. Es definida como una entidad encargada del control fiscal y se describe como una entidad técnica y autónoma. Así mismo se establece que se encuentra presidida por el Contralor General de la Nación, quien se elige a través de mayoría absoluta de un terna enviada por la Corte Constitucional, el Consejo de Estado, y por la Corte Suprema. Esto sugiere que si bien no hay una incidencia directa del gobierno de turno, dicha elección puede derivar de acuerdos en sectores políticos. En este sentido, no se descarta la posibilidad de ser permeada.

<http://www.secretariasenado.gov.co/index.php/constitucion-politica>

Comment:

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.

**Source:**

Según el Artículo 267 de la Constitución Política al definir el proceso de elección del Contralor, se determina su forma de remoción del cargo, siendo el Congreso el único habilitado para aceptar la renuncia al cargo y su reemplazo. <https://www.constitucioncolombia.com/titulo-10/capitulo-1/articulo-267>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

Como se mencionó en el punto anterior en el Artículo 267 de la Constitución Política, la Contraloría se define como una entidad técnica y autónoma, por lo que el presupuesto se remite al Ministerio de Hacienda para ser añadido en el anteproyecto y proyecto del presupuesto, para su posterior su discusión en el Congreso.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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 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://internationallbudget.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:**

La Contraloría General, al ser la máxima autoridad fiscal de la nación, posee la facultad de auditar órganos que componen la Rama legislativa y judicial; así como al Banco de la República cuando administre recursos de la Nación, ejecute actos o cumpla actividades de gestión fiscal y en la medida en que lo haga; los demás organismos públicos creados o autorizados por la Constitución con régimen de autonomía; entidades u organismos que integran la Rama Ejecutiva del Poder Público tanto del sector central como del descentralizado por servicios, del orden nacional. En este sentido, las entidades territoriales que administren bienes o recursos originarios en la nación, o privados que realicen función pública.

Todo esto por medio del DECRETO NÚMERO 267 DE 2000 <https://campusvirtual.contraloria.gov.co/campus/6norma/DEC-LEY-267-00.pdf>.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

A pesar de que la Auditoría General de la República tiene la facultad de evaluar el control fiscal interno de la Contraloría General, esta función no implica la revisión de los procesos de auditoría que realiza la Contraloría (Véase el Decreto 272 del 2000)  
<http://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=9598>

Comment:

Cabe aclarar que dicha disposición cambia por medio del Art. 156 del Decreto 403 de 2020 el cual reforma el artículo 2 del Decreto 272 de 2000 que en la actualidad reza lo siguiente: "Corresponde a la Auditoría General de la República ejercer la vigilancia de la gestión fiscal de la Contraloría General de la República y de las contralorías departamentales, en los términos que este Decreto establece"

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: Como tal los procesos de auditaje son revisados por la Auditoría General de la República, los informes de dichas auditorías (las cuales se ejercen tanto a la Contraloría General, como a las Contralorías locales y regionales) se encuentran disponibles en <https://www.auditoria.gov.co/web/guest/gestion-misional/proceso-auditor/informes-de-auditoria> En estos informes se identifican de manera aleatoria procesos allegados por las Contralorías para someterlos a un proceso auditor, en el link indicado se encuentran los informes para la vigencia 2020 que se están publicando en el año 2021.

Government Reviewer

Opinion: Agree

Researcher Response

Revisando la respuesta proporcionada por el revisor par, consideramos que puede haber un cambio a la opción a.

IBP Comment

Se agradece el comentario del revisor externo. En una revisión de consistencia del IBP se modifica esta respuesta de "D" a "A", dado que la Auditoría General de la República es un organismo de vigilancia de la gestión fiscal, dotado de autonomía jurídica, administrativa, contractual y presupuestal, el cual está a cargo del Auditor de que trata el artículo 274 de la Constitución Política. En la Constitución Política de Colombia en su Artículo 274 se establece que: "La vigilancia de la gestión fiscal de la Contraloría General de la República y de todas las contralorías territoriales se ejercerá por el Auditor General de la República, elegido por el Consejo de Estado de terna enviada por la Corte Suprema de Justicia [...]". Adicionalmente, el artículo 17 del Decreto-Ley 272 de 2000 que determina la organización y funcionamiento de la Auditoría General de la República, indica este marco de acción 4. Recomendar al Contralor General de la República y al Gobierno Nacional las reformas legales que considere necesarias para el mejoramiento del régimen de control fiscal. En el Art. 23- Funciones de la Auditoría Delegada para la Vigilancia de la Gestión Fiscal, numeral 5, se establece: Ejercer la vigilancia de la gestión fiscal a través de la revisión de cuentas y los demás sistemas de control fiscal, incluida la evaluación del control fiscal interno sobre los organismos sometidos a la vigilancia de la Auditoría General de la República, de conformidad con la asignación de competencias y tareas internas que efectúe el Auditor General. <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=9598> En la pagina web de la Auditoria General se observan informes de auditorías realizadas a la Contraloría General, como a las Contralorías locales y regionales. En los dos ejemplos de reportes citados acá debajo se observan acápites sobre: Gestión Proceso Auditor de la CGR, Proceso Auditor de la Contraloría y sobre los Resultados del Proceso Auditor, en los cuales se examina al menos la cobertura y la calidad de un proceso de auditoría efectuado por la Contraloría. Auditoria Regular a la Contraloría General de la República Vigencia 2019 <https://www.auditoria.gov.co/documents/20123/577376/Contralor%C3%ADa+General+de+la+Rep%C3%ABlica.+Auditor%C3%ADa+Regular.pdf/f6dbacc3-2a3e-6e86-067f-8454ae0a23b7?t=1601309060283> Auditoría Regular a la Contraloría Municipal de Montería Vigencia 2019 <https://www.auditoria.gov.co/documents/20123/577373/Contralor%C3%ADa+Municipal+de+Monter%C3%ADa.+Auditor%C3%ADa+Regular.pdf/8a7e7f35-3822-3d13-e658-ca522ada8e74?t=1599575552034>

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:

A partir como parte de la estrategia de la lucha contra la corrupción desarrollada en la ley 1474 de 2011 se conforma la Unidad de Apoyo Técnico al Congreso (UATC), la cual está adscrita al despacho del contralor general de la nación. Esta unidad tiene como función, coordinar las relaciones con el legislativo y presentar informes sobre los efectos fiscales y presupuestales que tienen las decisiones que se toman en el Congreso.  
<https://www.contraloria.gov.co/control-fiscal/apoyo-al-congreso>

Se encuentra en la página de la Contraloría algunos archivos de comentarios y análisis que se hacen como ayuda al congreso, sin embargo, no están muy actualizados. [https://www.contraloria.gov.co/web/finanzas-publicas/comentarios-a-proyectos-de-ley/-/document\\_library\\_display/wmJUKOCCWuR/view/472476?\\_110\\_INSTANCE\\_wmJUKOCCWuR\\_redirect=https%3A%2F%2Fwww.contraloria.gov.co%3A443%2Fweb%2Ffinanzas-publicas%2Fcomentarios-a-proyectos-de-ley%3Fp\\_p\\_id%3D110\\_INSTANCE\\_wmJUKOCCWuR%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3D\\_118\\_INSTANCE\\_zFu6iPcWPPsT\\_\\_column-1%26p\\_p\\_col\\_count%3D1](https://www.contraloria.gov.co/web/finanzas-publicas/comentarios-a-proyectos-de-ley/-/document_library_display/wmJUKOCCWuR/view/472476?_110_INSTANCE_wmJUKOCCWuR_redirect=https%3A%2F%2Fwww.contraloria.gov.co%3A443%2Fweb%2Ffinanzas-publicas%2Fcomentarios-a-proyectos-de-ley%3Fp_p_id%3D110_INSTANCE_wmJUKOCCWuR%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3D_118_INSTANCE_zFu6iPcWPPsT__column-1%26p_p_col_count%3D1)

La reunión fue realizada el 12 de agosto y el 20 de agosto, sin ningún reporte conocido. [https://www.camara.gov.co/sites/default/files/2021-06/Agenda\\_Legislativa\\_Jul-20-2020\\_a\\_Jul-20-2021.pdf](https://www.camara.gov.co/sites/default/files/2021-06/Agenda_Legislativa_Jul-20-2020_a_Jul-20-2021.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: DEBEMOS OBJETAR DADO QUE CONSIDERAMOS QUE LA RESPUESTA CORRECTA ES LA OPCIÓN A.

Researcher Response

Mantenemos la respuesta proporcionada debido a que no se proporcionan argumentos para un cambio.

IBP Comment

IBP nota el desacuerdo del revisor del gobierno, sin embargo, dado que la evidencia existente respalda la respuesta del investigador, y el revisor no aporta nuevas evidencias, se mantiene la respuesta actual "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](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 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 the 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.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Dentro del marco legal y el cronograma presupuestal no se contemplan mecanismos de participación en ninguna de las fases del Presupuesto General de la Nación. <http://www.pte.gov.co/WebsitePTE/>

El marco legal también comprende el DECRETO 111 DE 1996 <https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=5306>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Aunque en el Presupuesto, el Ejecutivo incorpora rubros para atender o destinar a poblaciones vulnerables o con baja representatividad como lo son los rubros destinados a familias en acción, jóvenes en acción, las víctimas del conflicto; los ciudadanos de estos grupos no participan en la formulación del presupuesto.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

127. 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.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

No hay mecanismos a propósito de la participación de la sociedad en la elaboración del presupuesto se asigna a estos temas. En este sentido, tampoco existe una norma que reglamente procesos de participación abierta a diferentes actores sociales para que sus propuestas puedan ser incluidas dentro de las decisiones que toma el ejecutivo.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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](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 schemes.

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.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Por medio de la Ley 850 del 2003 se establece mecanismos de participación durante la ejecución del presupuesto, como lo de muestran sus funciones que incluyen: Las veedurías ciudadanas tendrán como funciones las siguientes: a) Vigilar los procesos de planeación, para que conforme a la Constitución y la ley se dé participación a la comunidad; b) Vigilar que en la asignación de los presupuestos se prevean prioritariamente la solución de necesidades básicas insatisfechas según criterios de celeridad, equidad, y eficacia; c) Vigilar porque el proceso de contratación se realice de acuerdo con los criterios legales; d) Vigilar y fiscalizar la ejecución y calidad técnica de las obras, programas e inversiones en el correspondiente nivel territorial; e) Recibir los informes, observaciones y sugerencias que presenten los ciudadanos y organizaciones en relación con las obras o programas que son objeto de veeduría; f) Solicitar a interventores, supervisores, contratistas, ejecutores, autoridades contratantes y demás autoridades concernientes, los informes, presupuestos, fichas técnicas y demás documentos que permitan conocer el cumplimiento de los respectivos programas, contratos o proyectos; g) Comunicar a la ciudadanía, mediante asambleas generales o en reuniones, los avances de los procesos de control o vigilancia que estén desarrollando; h) Remitir a las autoridades correspondientes los informes que se desprendan de la función de control y vigilancia en relación con los asuntos que son objeto de veeduría; h) Denunciar ante las autoridades competentes los hechos o actuaciones irregulares de los funcionarios públicos. Sin embargo, no se establece como estas inciden directamente en el presupuesto.

En el siguiente link podemos ver el plan de acción de la Red Institucional de Apoyo a las Veedurías Ciudadanas con lo que damos cuenta del trabajo en relación a este tema,

<https://www.procuraduria.gov.co/portal/media/file/Plan%20de%20Accio%CC%81n%202021%20Red%20Institucional%20de%20Apoyo%20a%20las%20Veedurias%20xlsx.pdf>

Debido a la inexistencia de pruebas donde se evidencie la participación dentro de estos temas presupuestarios se decidió cambiar la respuesta a d.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

Desde su iniciativa, el ejecutivo no implementa mecanismos de participación ciudadana en la implementación del Presupuesto, tal como se afirmó con anterioridad.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Partiendo del artículo 103 de la Constitución, el cual estipula la participación ciudadana como ejercicio de la soberanía que posee el pueblo; se conforman las leyes 850 de 2003 y 1757 de 2015 las cuales establecen las veedurías ciudadanas, y otros mecanismos de participación respectivamente. sin embargo estos mecanismos de participación no sugieren una incidencia directa sobre los tópicos expuestos en la pregunta.

<https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=4125#103>

[http://www.secretariassenado.gov.co/senado/basedoc/ley\\_0850\\_2003.html](http://www.secretariassenado.gov.co/senado/basedoc/ley_0850_2003.html)

<https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=65335>

En cuanto a participación ciudadana, encontramos:

- Informe de Rendición de Cuentas 2020-2021 – Publicado 2021-04-29
- Plan de mejoramiento 2020-2021 – Publicado 2021-04-15
- Informe de resultados, logros y dificultades 2020-2021 – Publicado 2021-04-15
- Informe de Gestión 2020-2021 – Publicado 2021-03-03
- Estrategia Audiencia de Rendición de Cuentas 2020-2021 – Publicado 2021-02-12

Sin embargo, no se observan más esfuerzos del ejecutivo por buscar una participación ciudadana. En los hechos no se encuentra ningún proceso participativo en referencia a los temas presupuestales.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. The requirements for a "c" response or above are not met.

Source:

El Ministerio de Hacienda 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 se tiene en cuenta que el Ministerio dispone del Portal Transparencia Económica en el que se encuentra información detallada sobre la ejecución de los recursos públicos. Dirigirse al siguiente link: <http://www.ptc.gov.co/WebsitePTE/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 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 formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

De acuerdo con la respuesta anterior, ya que el Ejecutivo no implementa mecanismos de participación ciudadano en el proceso de creación del Presupuesto Nacional, no hay retroalimentación desde el Ejecutivo para la sociedad.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

133. 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:

Por medio de la Ley 850 del 2003 se establece mecanismos de participación durante la ejecución del presupuesto, parte de las funciones tienen que ver con la comunicación a la ciudadanía, mediante asambleas generales o en reuniones, los avances de los procesos de control o vigilancia que estén desarrollando, sin embargo, no hay un documento escrito que muestre los principales aspectos que se recogen en el proceso ciudadano.  
[http://www.oas.org/juridico/spanish/mesicic2\\_col\\_ley\\_850\\_2003.pdf](http://www.oas.org/juridico/spanish/mesicic2_col_ley_850_2003.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Dentro del cronograma presupuestal del Presupuesto General de la Nación no existe un mecanismo de participación (anteproyecto de presupuesto, comités sectoriales, Marco Fiscal de Mediano Plazo, Marco de Gasto de Mediano Plazo, Plan Operativo de Inversiones, Presupuesto General de la Nación, aprobación del PGN, Ley de Presupuesto). <http://www.pte.gov.co/WebsitePTE/>

Comment:

Peer Reviewer

Opinion: Agree

Government 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](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.

and/or

2) 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 the 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:

d. The requirements for a "c" response or above are not met.

Source:

A pesar de que en el proceso presupuestario se realizan debates en los que se dialoga y analiza el presupuesto con invitados de la academia y sectores económicos y gremiales, éstos escenarios no se encuentran dentro del Estatuto Orgánico de Presupuesto y no son considerados como mecanismos de participación ya que solamente se discuten algunos conceptos que eventualmente pueden ser tomados en cuenta.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 legislature 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:

En la página del Congreso de la República encontramos todo lo relacionado a la aprobación presupuestal para la vigencia 2021. CARTAS FIRMADAS PARA LAS COMISIONES ECONÓMICAS, donde se incluyen todas las ponencias aprobadas y los debates alrededor de los documentos que soportan todos los momentos de la aprobación del presupuesto incluyendo la Proyecto de Ley PGN 2021. <https://www.camara.gov.co/presupuesto-vigencia-fiscal-2021>

Se encuentra adicionalmente información sobre dos audiencias públicas pero es difícil identificar cuáles actores civiles hicieron parte de las mismas. <https://www.camara.gov.co/comision/comision-cuarta-o-presupuesto/actas#menu>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

137. 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.

Source:

Si bien es cierto, que los ciudadanos, pueden asistir o virtualmente como se está realizando actualmente debido a la pandemia a los debates que realiza el Congreso alrededor del Presupuesto Nacional, las consideraciones emitidas por la sociedad, no inciden en la decisión que envuelve el debate, para la aprobación de este, por lo que no hay retroalimentación por parte de la sociedad.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Teniendo como base la respuesta anterior, no hay mecanismos de participación en los debates para la aprobación del presupuesto, en consecuencia los comentarios emitidos por la ciudadanía, no suponen una incidencia en el proceso.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Si bien es cierto, que los ciudadanos, pueden asistir o virtualmente como se está realizando actualmente debido a la pandemia a los debates que realiza el Congreso alrededor del Presupuesto Nacional, las consideraciones emitidas por la sociedad, no inciden en la decisión que envuelve el debate, para la aprobación de este, por lo que no hay retroalimentación por parte de la sociedad.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

La Contraloría General de la República ha facilitado múltiples estrategias y mecanismos de participación ciudadana a través de los cuales las personas y organizaciones sociales pueden contribuir en el control y vigilancia de la gestión pública. Para esto se hace énfasis en los diferentes tipos de capacitaciones que ofrece la Contraloría. <https://www.contraloria.gov.co/>

**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**

<https://www.contraloria.gov.co/atencion-al-ciudadano/denuncias-y-otras-solicitudes-pqrd>

<https://www.contraloria.gov.co/documents/20181/452176/plegable-denuncias.pdf/19c7f9fe-53ae-4abb-9c48-619b3d19dff7?version=1.1>

**Comment:**

**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:

No existe evidencia sobre la retroalimentación que se realiza a los ciudadanos en torno a sus comentarios y observaciones. A pesar, de que existe estrategias que buscan hacer efectiva la contribución de los ciudadanos y de las organizaciones sociales en el control y vigilancia de la gestión pública, la Contraloría Delegada para la Participación Ciudadana en Bogotá y las Gerencias Departamentales adelantan la estrategia de formación de la ciudadanía con acciones de sensibilización y capacitación. <https://www.contraloria.gov.co/web/participacion-ciudadana/estrategias-de-control-fiscal-participativo>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

En el siguiente enlace, <https://www.contraloria.gov.co/atencion-al-ciudadano/denuncias-y-otras-solicitudes-pqrd>, podemos observar como la contraloría cuenta con un mecanismo de denuncias en línea con el cual busca fortalecer el control fiscal mediante la participación ciudadana.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Adicional a ello la Contraloría General de la República cuenta con una unidad para la promoción del Control Fiscal Participativo, sin embargo, los resultados e informes no son oportunos <https://www.contraloria.gov.co/web/participacion-ciudadana/observatorio-de-control-fiscal-participativo> Igualmente cuenta con herramientas que potencian la acción del control fiscal participativo <https://www.contraloria.gov.co/web/participacion-ciudadana/tablero-de-control>

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor externo.