



Overall score: **60%** Provides some information to the public in its budget documents during the year.

Highlights

Information in Public Documents

Colombia's score on the Open Budget Index shows that the government provides the public with some information on the central government's budget and financial activities during the course of the budget year. This makes it difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Colombia, the proposal provides some information to the public, meaning citizens have a general, albeit incomplete, picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is somewhat difficult to track spending, revenue collection and borrowing during the year. Colombia publishes its in-year reports, but these lack some important details. The mid-year review is also rather shallow. Detailed expenditure reports are produced daily, but only for authorized users. Expanding access to these reports could greatly strengthen public accountability by providing more complete updates on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Colombia once the budget year is over. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected. However, the report does not provide a detailed explanation of these differences. Colombia does make its audit report public and provides some information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity is fairly forthcoming. Colombia has codified the right to access government information into law, and citizens are generally able to enjoy this right in practice.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Colombia's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature holds public hearings on the budget but no testimony from the public is heard.

Colombia's Supreme Audit Institution enjoys a fair amount of discretion to decide which audits to undertake and allows citizens to submit complaints and suggestions to assist in determining its audit program.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	● Yes
Executive's Budget Proposal	● Yes
Citizens Budget	● Yes
Enacted Budget	● Yes
In-year Reports	● Yes
Mid-Year Review	● Yes
Year-End Report	● Yes
Audit Report	● Yes

Open Budget Index 2008



Colombia

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

