

Open Budget Survey 2025

Questionnaire

Guatemala

March 2026



Country Questionnaire: Guatemala

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:

2025

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Comment:

Para esta evaluación se tomará el informe preliminar correspondiente al período fiscal 2025, toda vez Guatemala tiene un período fiscal que va del 01 de enero al 31 de diciembre de cada año.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

IBP Comment

Dado que el MinFin actualizó su sitio web en los últimos meses, los enlaces que se proporcionaron inicialmente ya no funcionan. Para acceder al documento, utilice los siguientes enlaces: <https://info-ppto.minfin.gob.gt/> <https://www.minfin.gob.gt/informes-preliminares-de-presupuesto/> https://www.minfin.gob.gt/wp-content/uploads/archivos/informe_preliminar_25/1-Informe2025.pdf

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:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Comment:

Por ley, en Guatemala el proyecto de presupuesto del ejecutivo debe ser presentado los primeros días de septiembre, por lo que, el Ministerio de Finanzas Públicas adoptó la practica de publicarlo los primeros días del mes de agosto, cumpliendo con el requerimiento para que la respuesta sea A.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: La fecha de entrega del Proyecto de Presupuesto al Congreso de la República, de conformidad con el Decreto No. 101-97, Ley Orgánica del Presupuesto, artículo 23, es el 2 de septiembre de cada año; por tal motivo el Informe Preliminar 2025, fue publicado el 1 de agosto de 2025. (1 mes antes). https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Researcher Response

De acuerdo con el comentario de ampliación del gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor. Asimismo, quisiéramos señalar que la fecha correcta corresponde al 1 de agosto de 2024, no de 2025.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

1/8/2024

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Comment:

El documento fue publicado en la página del Ministerio de Finanzas Públicas el 01 de agosto de 2024, tal como lo estipula el Acuerdo Ministerial 194-2017, en el cual se han estandarizado las fechas de publicación de los documentos presupuestarios clave evaluados en la Encuesta de Presupuesto Abierto.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Esta fecha de publicación, efectivamente es un mes antes de la presentación del Proyecto de Presupuesto por parte del Organismo Ejecutivo al Organismo Legislativo.

Researcher Response

De acuerdo con el comentario.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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 primer lugar se verificó el código fuente de la página y se buscó la fecha de publicación y se determinó la misma a través de Javascript. Por otro lado, un indicador a considerar es la fecha registrada en la página del Ministerio de Finanzas Públicas, verificando que ambas coinciden.

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Comment:

En Guatemala se han estandarizado las fechas de publicación a través del acuerdo ministerial 194-2017.

https://www.minfin.gob.gt/images/archivos/gobierno_abierto/18/acuerdoministeria194-2017.pdf

Peer Reviewer

Opinion:

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.minfin.gob.gt/images/archivos/informe_preliminar_25/1-Informe2025.pdf

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Comment:

Se ha agregado el enlace del documento en PDF aunque existen otros formatos abiertos de dicho documento.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: El documento para que pueda ser consultado y descargado por las personas, figura en word, pdf, cuadros en excel, csv y json. En este link se escoge el que se desee descargar en forma gratuita. https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Researcher Response

En efecto el documento se encuentra disponible en formatos abiertos, se agradece el comentario de ampliación.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

PBS-5a. 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:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Comment:

El documento fue publicado en tiempo y está disponible.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

PBS-5b. If you selected option "c" or "d" in question PBS-5a, 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-5a, researchers should mark this question "n/a."

Answer:

N/A

Source:

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Comment:

No aplica.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

PBS-6. 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 2025 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2024/25."

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

Answer:

Informe Preliminar 2025. Acerca del "Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2025, y Multianual 2025-2029"

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

2025

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Comment:

El ejercicio fiscal a evaluar del EBP para la presente encuesta corresponde al 2025.

Peer Reviewer**Opinion:****Government Reviewer****Opinion:** Agree**IBP Comment**

Dado que el MinFin actualizó su sitio web en los últimos meses, los enlaces que se proporcionaron inicialmente ya no funcionan. Para acceder al documento, utilice los siguientes enlaces: <https://www.minfin.gob.gt/proyecto-de-presupuesto/> <https://www.minfin.gob.gt/wp-content/uploads/archivos/proypre25/Inicio%201.htm>

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

2/9/2024

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>

Ministerio de Finanzas Públicas. Nota de remisión del Señor Presidente Constitucional de la República al Congreso Nacional de la República.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/Nota%20de%20Remisi%C3%B3n%20del%20Se%C3%B1or%20Presidente%20Constitucional%20al%20Congreso%20de%20la%20Rep%C3%ABlica%20de%20Guatemala.pdf>

Prensa Libre. Ejecutivo presenta proyecto de presupuesto general de la nación 2025

<https://www.prensalibre.com/ahora/guatemala/politica/ejecutivo-presenta-proyecto-de-presupuesto-general-de-la-nacion-2025/>**Comment:**

Por mandato constitucional, el Ejecutivo debe presentar a más tardar el 02 de septiembre de cada año el Proyecto de Presupuesto del Ejecutivo. En dicha fecha fue presentado el proyecto según consta en la nota de remisión, así como se indica en diferentes medios de comunicación, por ejemplo Prensa Libre.

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

Comments: El Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2025, fue presentado y publicado el 2 de septiembre de 2024, conforme a lo dispuesto en el artículo 183, literal j) de la Constitución Política de la República de Guatemala, y el artículo 23 del Decreto No. 101-97, Ley Orgánica del Presupuesto, En el siguiente enlace figuran todos los documentos que integran el tomo del proyecto de presupuesto. Los documentos son editables y además de consultarlos pueden ser descargados de forma gratuita.

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>**Researcher Response**

De acuerdo con la ampliación realizada por la revisión del gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>

Comment:

Según establece la legislación guatemalteca, debe presentarse con 4 meses de antelación de la entrada en vigencia como nuevo ejercicio fiscal, cumpliendo así con el requerimiento de una respuesta A.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: La Constitución Política de la República de Guatemala, artículo 183, literal j) establece como una función del Presidente de la República, la de "Someter anualmente al Congreso, para su aprobación con no menos de ciento veinte días de anticipación a la fecha en que principiará el ejercicio fiscal, por medio del Ministerio de Finanzas Públicas, el proyecto de presupuesto que contenga en detalle los ingresos y egresos del Estado..." Adicionalmente el Decreto No. 101-97, Ley Orgánica del Presupuesto, artículo 23, acorde a la disposición constitucional mencionada, indica que la presentación del proyecto de presupuesto al Congreso de la República será a más tardar el 2 de septiembre del año anterior al que registrará.

Researcher Response

Se agradece la ampliación del gobierno sobre la publicación del documento.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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 2024 should be entered as 05/09/2024. 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:

2/9/2024

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>

Comment:

El documento fue publicado en la página del Ministerio de Finanzas Públicas el 02 de septiembre de 2024.

Peer Reviewer

Opinion:

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:

Se revisó el código fuente de la página web en la cual se pudo constatar que fue publicado el 02 de septiembre de 2024, asimismo, se tomó como referencia la fecha de publicación que consigna el Ministerio de Finanzas en la página web. Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento. Asimismo, los diferentes medios de comunicación dan cuenta de la fecha de presentación y publicación.

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Adicionalmente, la base de datos del proyecto de presupuesto 2025, fue puesta a disposición de las personas en el Portal de Datos Abiertos del MINFIN, el 2 de septiembre de 2024, fecha que puede observarse cuando se consulta el documento previsualizado y se despliega más información, además de mostrar fechas de actualización, se muestra la fecha de creación. Por esta forma de presentación de la información, algunas organizaciones no gubernamentales, realizan análisis y generan opiniones acerca del contenido del proyecto de presupuesto presentado. <https://datos.minfin.gob.gt/dataset/12850196-db22-43d6-af2f-d1145cf96916/resource/2400cb33-068f-44a6-87f9-2cc18ba166ae/download/proyecto-de-presupuesto-2025.xlsx>

Researcher Response

De acuerdo con la explicación y ampliación proporcionada por el gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Source:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

EBP-5a. 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:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Comment:

No aplica, el documento fue publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

EBP-5b. If you selected option "c" or "d" in question EBP-5a, 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-5a, researchers should mark this question "n/a."

Answer:

n/a

Source:

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Comment:

No aplica.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

EBP-6. 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 2024-25, 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 Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2025

Source:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

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

Answer:

2024

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Ministerio de Finanzas Públicas

<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

El presupuesto fue aprobado por el Congreso de la República de Guatemala y emitió el Decreto Número 18-2023 con lo cual quedó aprobada la propuesta de presupuesto 2024.

Para la OBS 2025, la fecha límite de investigación es el 31 de diciembre de 2024. La OBS utiliza una fecha límite para estandarizar la investigación y garantizar la comparabilidad. No se aceptan documentos publicados después de esta fecha. Los documentos del Presupuesto 2025 fueron publicados en enero de 2025, es decir, después de la fecha de corte.

El Presupuesto Aprobado 2024 es la versión [completa] más reciente a la fecha de corte de la investigación y el documento que en adelante se considera para responder preguntas relacionadas con la EB.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Incluir en la evaluación el Presupuesto Aprobado 2024, permite ver todos los documentos completos correspondientes a ese ejercicio fiscal, en el período establecido por la metodología de la IBP para la OBS 2025.

Researcher Response

Se agradece el comentario del gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

30/11/2023

Source:

Congreso de la República de Guatemala. Presupuesto aprobado
https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Congreso de la República de Guatemala. Congreso aprueba presupuesto 2024
https://www.congreso.gob.gt/noticias_congreso/10551/2023/4#gsc.tab=0

Ministerio de Finanzas Públicas.
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Prensa Libre. Congreso aprueba presupuesto para el 2024 en medio de oposición del gobierno electo
<https://www.prensalibre.com/guatemala/politica/congreso-aprueba-presupuesto-nacional-para-el-2024/>

Comment:

Según el registro del Congreso de la República de Guatemala, el presupuesto fue aprobado el día 30 de noviembre de 2023, el cual fue publicado en el Diario de Centroamérica (Diario oficial del Estado guatemalteco) el 15 de diciembre 2024.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Vale mencionar que posterior a la aprobación del presupuesto 2024 por el Congreso de la República, mediante Decreto No. 18-2023 y publicado el 15 de diciembre de 2023, la Corte de Constitucionalidad emitió un amparo provisional en contra del citado decreto. No obstante, al llegar la fecha de inicio del nuevo ejercicio fiscal 2024, fue necesario aplicar la normativa relacionada a que, de no contarse con presupuesto aprobado, entra a regir el del año anterior, es decir el presupuesto en vigencia de 2023, Decreto No. 54-2022 más sus ampliaciones y disminuciones. Esto se explica en los "Considerandos" del Acuerdo Gubernativo No. 1-2024 que aprobó la distribución analítica del presupuesto aprobado 2024, publicado el 3 de enero de 2024. <https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Researcher Response

Se agradece el comentario y la ampliación del contexto de aprobación del presupuesto por parte del gobierno.

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:

b. Between two weeks and six weeks after the budget has been enacted

Source:

Congreso de la República de Guatemala. Decreto 18-2023
https://www.congreso.gob.gt/detalle_pdf/decretos/13663#gsc.tab=0

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

El presupuesto aprobado estuvo a disposición del público a través de la página web del Congreso de la República, asimismo fue publicado en el Diario de Centroamérica el 15 de diciembre de 2023 el decreto, el cual no contempla el detalle de la información del presupuesto. Por otro lado, el Ministerio de Finanzas Públicas puso a disposición en su página web el presupuesto aprobado con todo su detalle el 12 de enero de 2024, para fines de la evaluación los documentos completos del presupuesto aprobado que fueron cargados por el MINFIN en su página web serán considerados para evaluar la exhaustividad de este.

Peer Reviewer

Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

12/1/2024

Source:

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

El presupuesto aprobado con todo el detalle fue publicado por el Ministerio de Finanzas Públicas el 12 de enero de 2024.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: No obstante, dado que el Decreto No. 18-2023 del Congreso de la República fue suspendido por la Corte de Constitucionalidad mediante un amparo provisional, y que llegó la fecha de inicio del nuevo ejercicio fiscal sin resolverse en forma definitiva dicho amparo, aplicó la norma relacionada a que entra a regir el presupuesto en vigencia del año anterior por falta de aprobación de un presupuesto. Por tal razón, el 3 de enero de 2024, se publicó en el Diario Oficial el Acuerdo Gubernativo No. 1-2024 que aprobó la distribución analítica del presupuesto aprobado 2024, con los montos totales y su distribución por clasificación administrativa. <https://www.minfin.gob.gt/index.php/presupuestos-aprobados>

Researcher Response

Se agradece la ampliación por parte del gobierno.

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:

La fecha de publicación se constató verificando el código fuente de la página y se buscó la fecha de publicación y se determinó la misma a través de Javascript.

Source:

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

El presupuesto aprobado con todo el detalle fue publicado por el Ministerio de Finanzas Públicas el 12 de enero de 2024.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Source:

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

El MINFIN publicó el detalle del presupuesto en su página web, cabe resaltar que la aprobación es competencia del Congreso de la República, sin embargo, el Congreso solo publica el decreto y no todo el presupuesto, por tal razón se toma como referencia para la evaluación el documento publicado por MINFIN.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

EB-5a. 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:

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

No aplica, el documento sí fue publicado en tiempo.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

EB-5b. If you selected option "c" or "d" in question EB-5a, 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-5a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

No aplica, el documento fue publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

EB-6. 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 2025."

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

Answer:

Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2023 vigente para el Ejercicio Fiscal 2024

Source:

Ministerio de Finanzas Públicas. Presupuesto aprobado
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

CB-1a. Which of the seven publicly available budget documents have a corresponding "citizens' version?"

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/>.

To answer the following questions, researchers should draw their answers from the Citizen's Budgets that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Citizens Budget must be released at the same time as the "publicly available" budget document the Citizens Budget corresponds to.

Please select all that apply.

Answer:

Executive's Budget Proposal
Enacted Budget

Source:

Ministerio de Finanzas Públicas
<https://www.minfin.gob.gt/index.php/presupuesto-ciudadano>

Presupuesto Ciudadano 2024.
https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=9829&Itemid=209

Proyecto de presupuesto ciudadano 2025

<https://www.minfin.gob.gt/images/archivos/2025ciudadano/Proyecto%20de%20Presupuesto%202025%20para%20el%20Ciudadano.pdf>

Comment:

En el caso guatemalteco, desde el Ministerio de Finanzas Públicas se ha implementado la práctica de elaborar presupuestos ciudadanos específicamente para el Proyecto de Presupuesto y para el Presupuesto Aprobado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: En el Acuerdo Ministerial No.194-2017, el Ministerio de Finanzas Públicas entre otros aspectos, oficializó cuáles son los documentos clave que se elaboran y las fechas de publicación respectivas. En el caso del Presupuesto Ciudadano, oficialmente quedó el correspondiente al presupuesto aprobado por lo que el mismo se publica a más tardar el 28 de febrero de cada año. No obstante, por transparencia, buena práctica y para generar mayor participación, se ha elaborado el correspondiente al proyecto de presupuesto de cada año, y derivado que en las últimas evaluaciones de la IBP se ha tomado este documento en consideración por las fechas de corte que indica la metodología, el MINFIN ha procedido a mejorar el presupuesto ciudadano del proyecto de presupuesto y a divulgarlo por distintos medios.

Researcher Response

Se agradece el comentario y la ampliación proporcionada por el gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

CB-1b. If the CB is produced, please indicate which budget document it corresponds to.

If multiple Citizens Budgets are produced, please only select the corresponding budget document for the most comprehensive and recently released version (the Executive's Budget Proposal or the Enacted Budget).

Your selection will determine the Citizens Budget document used to answer the following questions, including Questions 64-67.

Answer:

Executive's Budget Proposal

Source:

Ministerio de Finanzas Públicas

<https://www.minfin.gob.gt/index.php/presupuesto-ciudadano>

Comment:

Si bien se han publicado dos presupuestos ciudadanos, uno para el Proyecto de Presupuesto y otro para el Presupuesto Aprobado, para esta evaluación se considera el de publicación más reciente dentro del período de investigación que cierra según la metodología del IBP al 31 de diciembre de 2024, por lo que se toma en cuenta el Proyecto de Presupuesto Ciudadano 2025, el cual fue publicado el 03 de octubre de 2024.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

CB-2. 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."

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

Answer:

2025 2025

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10468&Itemid=209

Comment:

En esta evaluación se tomará en consideración el Proyecto de Presupuesto 2025 para el Ciudadano

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

CB-3a. For the fiscal year indicated in CB-2, what is the public availability status of the CB?

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

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:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10468&Itemid=209

Comment:

El documento fue publicado en tiempo.

Peer Reviewer

Opinion:

Government Reviewer
Opinion: Agree

CB-3b. If you selected option "c" or "d" in question CB-3a, 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-3a, researchers should mark this question "n/a."

Answer:
n/a

Source:
Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10468&Itemid=209

Comment:
No aplica.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-4a. 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 2024 should be entered as 05/09/2024. 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 (response to CB-1b.), 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:
03/10/2024

Source:
Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10468&Itemid=209

Comment:
El documento fue publicado en la página web del Ministerio de Finanzas Públicas el jueves 03 de octubre de 2024.

Peer Reviewer
Opinion:

Government Reviewer**Opinion:** Agree

Comments: Adicionalmente a la página web del MINFIN, el Proyecto de Presupuesto 2025 para el Ciudadano, se difundió en redes sociales (Facebook, Instagram, X, YouTube). Se elaboró una versión impresa y se publica en el Portal de Transparencia Presupuestaria. En el caso del otro documento, Presupuesto Ciudadano 2024 correspondiente al presupuesto aprobado 20024, éste fue elaborado de forma interactiva y publicado el 29 de febrero de 2024, en la página del MINFIN en el vínculo siguiente: https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=9829&Itemid=209 Y de igual manera fue difundido por redes sociales (Facebook, Instagram, X, YouTube).

Researcher Response

En efecto se reconoce la publicación del Presupuesto Ciudadano 2024 y se agradece la ampliación al respecto por parte del gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

CB-4b. 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:

Para determinar la fecha se revisó con el código fuente de la página web y con Javascript. Adicionalmente se tomó como indicador la fecha registrada por el Ministerio de Finanzas Públicas, las cuales coinciden.

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10468&Itemid=209

Comment:

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Peer Reviewer**Opinion:****Government Reviewer****Opinion:** Agree**CB-5. 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 (response to CB-1b.), and – in the comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

<https://www.minfin.gob.gt/images/archivos/2025ciudadano/Proyecto%20de%20Presupuesto%202025%20para%20el%20Ciudadano.pdf>

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10468&Itemid=209

Comment:

Se ha colocado el enlace para el documento en PDF, sin embargo es importante resaltar que en la fuente proporcionada se encuentran diferentes formatos abiertos de dicho documento.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: En virtud que en la metodología se indica que si existen otros documentos ciudadanos, que se anote la URL en este apartado, a continuación se anota la correspondiente al Presupuesto Ciudadano 2024 que corresponde al presupuesto aprobado 2024. [chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://www.minfin.gob.gt/images/archivos/presupuesto_ciudadano24.pdf](https://www.minfin.gob.gt/images/archivos/presupuesto_ciudadano24.pdf) También figuran en datos abiertos, todos los archivos, tanto del proyecto de presupuesto 2025 como del presupuesto ciudadano aprobado 2024.

Researcher Response

De acuerdo con la ampliación del gobierno respecto a los datos abiertos del presupuesto ciudadano, se agradece el comentario del gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor. Favor ver: <https://www.minfin.gob.gt/presupuesto-ciudadano/>

CB-6. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2024 People's Guide" or "2025 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 multiple Citizens Budgets are produced, answer this question based on your response to CB-1b. In the comment box, include any additional Citizens Budgets, the corresponding budget document, and their full titles.

Answer:

Proyecto de Presupuesto 2025 para el Ciudadano

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10468&Itemid=209

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Según la metodología, se debe hacer referencia también a otros documentos ciudadanos. El otro documento ciudadano producido se denomina Presupuesto Ciudadano 2024 correspondiente al presupuesto aprobado 2024, y su link es: https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=9829&Itemid=209

Researcher Response

Se agradece el comentario, y en efecto se reconoce la publicación del Presupuesto Ciudadano 2024 correspondiente al EB 2024.

IBP Comment

IBP agradece y toma nota del comentario del revisor. Favor ver: <https://www.minfin.gob.gt/presupuesto-ciudadano/> https://www.minfin.gob.gt/wp-content/uploads/archivos/presupuesto_ciudadano24.pdf

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:

2024

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

En la pestaña de Estudios e Informes Fiscales de la página web del Ministerio de Finanzas Públicas se encuentra la Portada de Estudios Fiscales, en la cual se presentan diversos informes que son entregados durante el año, informes mensuales, semestrales y anuales entre otros. En este caso se hace énfasis en el ejercicio 2024 en el cual se identifican 11 informes mensuales.

Por otro lado, según la legislación guatemalteca, se deben entregar informes cuatrimestrales, los cuales se encuentran disponibles en el siguiente enlace:

<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

En el enlace se pueden identificar 11 informes mensuales correspondientes al período fiscal 2024, comprendidos de enero a noviembre. En el caso de diciembre, el mismo forma parte del informe de fin de año.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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 2024 should be entered as 05 September 2024. If the document is not published or not produced, please mark this question "n/a."

Answer:

16 febrero 2024: Informe de las Finanzas Públicas enero 2024
15 marzo 2024: Informe de las Finanzas Públicas febrero 2024
16 abril 2024: Informe de las Finanzas Públicas marzo 2024
20 mayo 2024: Informe de las Finanzas Públicas abril 2024
14 junio 2024: Informe de las Finanzas Públicas mayo 2024
15 julio 2024: Informe de las Finanzas Públicas junio 2024
16 agosto 2024: Informe de las Finanzas Públicas julio 2024
12 septiembre 2024: Informe de las Finanzas Públicas agosto 2024
11 octubre 2024: Informe de las Finanzas Públicas septiembre 2024
18 noviembre 2024: Informe de las Finanzas Públicas octubre 2024
16 diciembre 2024: Informe de las Finanzas Públicas noviembre 2024

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

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Peer Reviewer

Opinion:

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 determinar las fechas se revisó el código fuente de la página web y se utilizó Javascript, identificando la fecha para cada uno de los documentos.

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

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Peer Reviewer

Opinion:

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:

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

Específicamente se vio el apartado de informes mensuales.

A continuación los enlaces por cada informe:

Informe de las Finanzas Públicas enero 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_enero2024.pdf

Informe de las Finanzas Públicas febrero 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_febrero2024.pdf

Informe de las Finanzas Públicas marzo 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_marzo2024.pdf

Informe de las Finanzas Públicas abril 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_abril2024.pdf

Informe de las Finanzas Públicas mayo 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_mayo2024.pdf

Informe de las Finanzas Públicas junio 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_junio2024.pdf

Informe de las Finanzas Públicas julio 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Informe de las Finanzas Públicas agosto 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2024.pdf

Informe de las Finanzas Públicas septiembre 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_septiembre2024.pdf

Informe de las Finanzas Públicas octubre 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_octubre2024.pdf

Informe de las Finanzas Públicas noviembre 2024

https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2024.pdf

Adicionalmente se encuentran informes cuatrimestrales, los cuales están contemplados en ley
Ejemplos:

Ejecución presupuestaria enero - diciembre 2023

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Ejecución presupuestaria enero - abril 2024

<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Ejecución presupuestaria enero - agosto 2024

https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Informe_de_ejecuci%C3%B3n_presupuestaria_Enero-Agosto_2024.pdf

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

IYRs-5a. 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:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

Los documentos se encuentran disponibles y publicados.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

IYRs-5b. If you selected option "c" or "d" in question IYRs-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IBP Comment

n/a

IYRs-6. 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 2024."

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:

Informes mensuales:

Informe de las Finanzas Públicas enero 2024
Informe de las Finanzas Públicas febrero 2024
Informe de las Finanzas Públicas marzo 2024
Informe de las Finanzas Públicas abril 2024
Informe de las Finanzas Públicas mayo 2024
Informe de las Finanzas Públicas junio 2024
Informe de las Finanzas Públicas julio 2024
Informe de las Finanzas Públicas agosto 2024
Informe de las Finanzas Públicas septiembre 2024
Informe de las Finanzas Públicas octubre 2024

Informe de las Finanzas Públicas noviembre 2024

Informes cuatrimestrales:

Ejecución presupuestaria enero - diciembre 2023

Ejecución presupuestaria enero - abril 2024

Ejecución presupuestaria enero - agosto 2024

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Comment:

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Peer Reviewer

Opinion:

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:

2024

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

Para esta encuesta se tomará en cuenta el informe de medio año correspondiente al ejercicio fiscal 2024.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

c. More than nine weeks, but less than three months, after the midpoint

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

27/9/2024

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

La fecha se determinó revisando el código fuente de la página web, por otro lado, se determinó a partir de la revisión de la fecha de publicación en la página web del MINFIN y las propiedades del documento.

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

[https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20\(OBI\)%20%20\(final\)%20PDF.pdf](https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20(OBI)%20%20(final)%20PDF.pdf)

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

MYR-5a. 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:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

No aplica, el documento se encuentra publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

MYR-5b. If you selected option "c" or "d" in question MYR-5a, 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-5a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Comment:

No aplica, el documento ha sido publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

MYR-6. 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 2023/24" or "Mid-Year Report on the 2024 National Budget."

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

Answer:

Informe del desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

[https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20\(OBI\)%20%20\(final\)%20PDF.pdf](https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20(OBI)%20%20(final)%20PDF.pdf)

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

2023

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

Para la presente encuesta se tomará en cuenta el informe de fin de año correspondiente al ejercicio fiscal 2023.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

El informe se publica durante el primer trimestre del siguiente año, en esta ocasión se publicó a finales de marzo de 2024.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: El documento en cuestión fue publicado el 25 de marzo de 2024.

Researcher Response

Se agradece el comentario indicando la fecha por parte del gobierno.

IBP Comment

IBP agradece y toma nota del comentario del revisor. Favor ver: <https://www.minfin.gob.gt/informes-de-fin-de-ano/>

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

25/3/2024

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

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

Answer:

Para determinar la fecha, se revisaron en primer lugar las propiedades del documento, asimismo se revisó el código fuente de la página para determinar la fecha.

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

YER-5a. 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:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

El documento fue publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

YER-5b. If you selected option "c" or "d" in question YER-5a, 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-5a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

El documento fue publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

YER-6. 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 2024" or "Annual Report 2023 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 Fin de año República de Guatemala al 31 de diciembre de 2023

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

2023

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

Para esta encuesta se utilizará el informe de auditoría correspondiente al año 2023.

Peer Reviewer

Opinion:

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:

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

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

Por lo general, los informes de auditoría son presentados dentro del primer semestre del año siguiente al que corresponde este informe. En esta ocasión el informe fue publicado en mayo de 2024

Peer Reviewer

Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

24/5/2024

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

La Constitución Política de la República de Guatemala (artículo 241) establece que debe entregarse al Congreso de la República a más tardar el 31 de mayo de cada año. En este caso, el informe fue presentado al Congreso de la República el 24 de mayo de 2024.

Peer Reviewer

Opinion:

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:

En primer lugar se revisó el código fuente del documento subido en la página web. Por otro lado, se hizo una búsqueda en el portal del Congreso de la República quien debe recibir el mismo, encontrándose la nota respectiva.

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/noticias_congreso/11368/2024/1#:~:text=En%20el%20tema%20de%20probidad,instituciones%2C%20entidades%20aut%C3%B3nomas%20y%20descentralizadas.

Comment:

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Peer Reviewer

Opinion:

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://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=11>

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

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Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

AR-5a. 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:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

No aplica. El documento se encuentra publicado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

AR-5b. If you selected option "c" or "d" in question AR-5a, 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-5a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

No aplica, el documento fue publicado.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-6. 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 Ejecutivo. Auditoría a la liquidación del presupuesto general de ingresos y egresos del Estado. Ejercicio fiscal 2023

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=11>

Comment:

Es importante señalar que para poder consultar el detalle de las auditorías, la Contraloría pone a disposición el portal de consultas en la cual se pueden ver los informes de auditoría específicos.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1a. Is the numerical data in any of the seven key budget 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), or HTML files do not qualify as machine-readable. See more at: [Open Data Handbook](#).

Please select a budget document only if it is publicly available according to OBS methodology.

In the comment box below, specify whether the data available is fully or partially machine-readable and provide the URL(s) for the relevant documents.

Please select all that apply:

Answer:

Pre-Budget Statement
Executive's Budget Proposal
Enacted Budget
Mid-Year Review
Year-End Reports

Source:

Ministerio de Finanzas Públicas

Informes preliminares de presupuesto 2025.

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Proyecto de Presupuesto del Ejecutivo 2025

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Presupuesto aprobado 2024

<https://www.minfin.gob.gt/index.php/presupuestos-aprobados>

Informes entregados durante el año mensuales

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-ano-2a>

Contraloría General de Cuentas

Informe de Auditoría 2023

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

El informe preliminar se encuentra en los siguientes formatos: Word, PDF, XLS, JSON, CSV

El Proyecto de Presupuesto del Ejecutivo se encuentra un documento editable en el que se pueden encontrar formatos Word, PDF, XLS

El presupuesto aprobado se encuentra un documento editable en el que se pueden encontrar formatos Word, PDF, XLS

Los informes entregados durante el año mensuales únicamente se encuentran en formato PDF y Word por lo que no se consideran legibles por máquina

El informe de medio año se encuentra en Word, PDF y XLS

El informe de fin de año se encuentra en Word, PDF y XLS

En el caso del informe de auditoría solamente se encuentra en formato PDF.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

GQ-1b. If the government operates an additional open data portal or platform specifically for sharing fiscal or budgetary information beyond the primary budget website, what features does it offer?

This question assesses the accessibility and quality of government open data portals for fiscal transparency. Open data plays a pivotal role in the development and application of AI technologies, especially in PFM. Accessible and well-documented open datasets enable AI models to be trained on diverse, high-quality information, which improves their accuracy, transparency, and adaptability. To support AI-driven initiatives in public finance, policymakers should prioritize investments in robust open data platforms, ensure strong data documentation practices, and promote machine-readable metadata. These measures will not only enhance the quality of AI models but also increase their accountability and efficiency in the public sector.

Examples of open data portals include:

- *Dedicated open fiscal data portals (e.g., Mexico's <https://www.transparenciapresupuestaria.gob.mx/>)*
- *Platforms providing performance indicators linked to budget outcomes (e.g., Norway's <https://statsregnskapet.dfo.no/>)*
- *Open data portal providing extensive visualizations and graphs and incorporating an interactive user experience (e.g., Germany's <https://www.bundeshaushalt.de/DE/Bundeshaushalt-digital/bundeshaushalt-digital.html>)*

Researchers should provide links only to the relevant open data portal along with a brief description of its content and features. If an open data portal exists but does not offer any of the listed features, select "None of the above." If no additional open data portal is available, select "Not applicable."

Please select all that apply:

Answer:

Provides all data in downloadable machine-readable formats (e.g., .csv, .json)
Links budget allocations to specific programs (e.g., education, health, infrastructure)
Provides outcome-based indicators (e.g., poverty reduction, program impact)
Includes interactive tools, infographics, or tutorials to help users access and analyze data
Includes the provision of relevant metadata (such as description, date, author, and other relevant information about each open data file by the government website)

Source:

Portal de Datos Abiertos

<https://datos.gob.gt/index.php>

Comment:

En el portal de datos abiertos se encuentra de forma interactiva diversidad de información en distintos formatos abiertos.

Ver por ejemplo, en el apartado Administración Pública: <https://catalogo.senacyt.gob.gt:80/dataset/?tags=ADMINISTRACI%C3%93N+P%C3%9ABLICA>

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

Comments: Además de SICOIN que está disponible en tiempo real y datos abiertos, se tiene de forma amigable, con datos abiertos y actualizaciones diarias, los siguientes; 1. Portal de Transparencia Presupuestaria <https://transparenciapresupuestaria.minfin.gob.gt/> 2. Portal de Datos Abiertos <https://datos.minfin.gob.gt/> <https://transparenciapresupuestaria.minfin.gob.gt/consulta-interactiva/> 3. Portal de Préstamos Externos <https://prestamosexternos.minfin.gob.gt/> 4. Portal de Fideicomisos <https://portalfideicomisos.minfin.gob.gt/> 5. Portal de Guatecompras <https://www.guatecompras.gt/> 6. Portal de OCDS <https://ocds.guatecompras.gt/> 7. Portal de Gobiernos Locales: <https://portalgl.minfin.gob.gt/> 8. Portal de ONG <https://portalong.minfin.gob.gt/> 9. Portal del SNIPgt [https://sistemas.segeplan.gob.gt/guest/SNPPKG\\$PL_MODULO.AREA_HTML](https://sistemas.segeplan.gob.gt/guest/SNPPKG$PL_MODULO.AREA_HTML)

GQ-1c. How does the Ministry of Finance apply AI in specific areas of Public Financial Management?

This question assesses the extent and application of artificial intelligence (AI) in Public Financial Management (PFM) by the Ministry of Finance (or related government entity). As AI technologies become more prevalent, their integration into PFM can significantly enhance efficiency, accuracy, and transparency in financial operations. Understanding the areas where AI is applied provides insight into a government's digital maturity and its commitment to leveraging technology for improved fiscal management.

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Please select all that apply:

Answer:

AI is not used in these areas, or no information is available

Source:

Sin fuente.

Comment:

No hay evidencia al respecto o no se encontró al momento de la búsqueda. Se sabe de la existencia de dos acuerdos, el Acuerdo Ministerial No. 587-2024 del Ministerio de Finanzas Públicas que acuerda la creación del Comité de Transformación Digital y el Acuerdo Gubernativo No. 106-2024 que crea el Comité Nacional para la Modernización del Organismo Ejecutivo, pero no existen evidencias concretas del uso de IA.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

GQ-1d. Are AI-driven fiscal models, forecasts, or decisions subject to transparency and oversight?

This question assesses whether governments ensure transparency and accountability in the use of AI-driven fiscal models and forecasts in public financial management (PFM). As AI increasingly informs budgetary decisions, tax policies, and economic forecasts, ensuring transparency is essential for maintaining public trust, preventing biases, and safeguarding against potential misuse of AI in financial governance (See ODI's handbook for Data-centric AI policy https://theodi.cdn.ngo/media/documents/Global_Policy_Observatory_for_Data-centric_AI.pdf).

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Answer:

d. There is no evidence of AI-driven fiscal models or decisions being used

Source:

Sin fuente

Comment:

No se ha encontrado evidencia al respecto, únicamente se sabe de la existencia de dos acuerdos, el Acuerdo Ministerial No. 587-2024 del Ministerio de Finanzas Públicas que acuerda la creación del Comité de Transformación Digital y el Acuerdo Gubernativo No. 106-2024 que crea el Comité Nacional para la Modernización del Organismo Ejecutivo, pero no existen evidencias concretas del uso de IA.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

GQ-2. What Gender-Responsive Budgeting (GRB) practices are implemented across the budget cycle in your country?

This question aims to assess the extent to which technical mechanisms for gender-responsive budgeting (GRB) are implemented across the budget cycle by any and/or all the institutions involved in the budget process (e.g. Ministry of Finance, Legislature, Supreme Audit Institution). It focuses on tools and methodologies that governments use to integrate gender considerations into public financial management, with an emphasis on budget tracking, impact assessments, and accountability mechanisms.

If a government has announced gender-budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting gender budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples) of the different types of gender-responsive budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:

Gender Budget Tagging

Source:

Secretaría Presidencial de la Mujer

<https://seprem.gob.gt/wp-content/uploads/1.pdf>

Clasificadores temáticos. Clasificador 8 Clasificador de Género

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.4%20Clasificadores%20Tem%C3%A1ticos.pdf>

Comment:

El Clasificador Presupuestario con Enfoque de Género (CPEG) en Guatemala se institucionalizó en 2013 con la entrada en vigor de la Ley Orgánica del Presupuesto. Aunque su origen se remonta a 2003, la regulación y consolidación del proceso de etiquetación de recursos para atender las necesidades de las mujeres se dio a partir de 2013.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

GQ-3. What green budgeting initiatives or tools does the government use to track climate and environmental expenditures and/or revenues?

This question evaluates whether a government integrates climate and environmental considerations into its budget process through green budgeting tools. Green budgeting is not a separate budget but an approach that ensures fiscal policies incorporate environmental priorities. It helps governments track climate-related revenues and expenditures, assess environmental impacts, and align budgetary decisions with climate goals (For more information see the OECD's Green Budgeting: Governing Green Through the Budget Cycle [https://one.oecd.org/document/GOV/SBO\(2023\)12/en/pdf](https://one.oecd.org/document/GOV/SBO(2023)12/en/pdf)).

If a government has announced green/climate budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting climate budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples and definitions) of the different types of green budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:

Green Budget Tagging

Climate Impact Assessment of Budget Proposals

Green Risk Assessment of Climate Mitigation Policies

Source:

Clasificadores temáticos. Clasificador 10 Cambio Climático

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.4%20Clasificadores%20Tem%C3%A1ticos.pdf>

Riesgos fiscales. Cambio climático

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/9.%20Riesgos%20Fiscales.pdf>

Comment:

En Guatemala la rectoría en materia ambiental se encuentra en el Ministerio de Ambiente y Recursos Naturales el cual forma parte de la estructura presupuestaria del país. Por otro lado, existe el clasificador temático 10 Cambio Climático y también se hace análisis de su impacto fiscal en la separata de Riesgos Fiscales.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Proyecto Decreto

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/3.%20Proyecto%20de%20Decreto%20de%20la%20Ley%20del%20Presupuesto%20General%20de%20Ingresos%20y%20Egresos%20del%20Estado%20para%20el%20Ejercicio%20Fiscal%202025.pdf>

Comment:

En el documento denominada Proyecto Decreto en las páginas 10 y 11 se encuentra la clasificación administrativa. Dicha información también es presentada en el documento denominado Cuadros Globales, en las páginas 5 a 9.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Proyecto Decreto

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/3.%20Proyecto%20de%20Decreto%20de%20la%20Ley%20del%20Presupuesto%20General%20de%20Ingresos%20y%20Egresos%20del%20Estado%20para%20el%20Ejercicio%20Fiscal%202025.pdf>

Comment:

En el documento denominado Cuadros Globales, en la página 8 el Cuadro No. 8 presenta la clasificación funcional.

Peer Reviewer

Opinion:

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 <https://internationalbudget.org/wp-content/uploads/OECD-Best-Practices-for-Budget-Transparency.pdf>.

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf> (pg. 142).

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

La clasificación se basa en los estándares internacionales, particularmente en el manual de Clasificaciones Estadísticas del FMI, tal como puede apreciarse en los cuadros 8 y 9 de la página 8 del documento Cuadros Globales.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

Esta clasificación se presenta en el documento de Cuadros globales, en la página 4, cuadro 4, de igual manera en la página 8, cuadro No. 9 puede verse también dicha clasificación.

Peer Reviewer

Opinion:

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) 2014 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 2014 GFS manual (<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>).

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

La clasificación es compatible con los estándares internacionales, particularmente los establecidos por el FMI, tal como se aprecia en el cuadro 4 y cuadro 9 del documento Cuadros Globales.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Décima parte. Presupuesto de Egresos

<https://www.minfin.gob.gt/images/archivos/proypre25/Instituciones%202025.htm>

Ejemplo: Ministerio de Salud Pública y Asistencia Social

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130009%20Ministerio%20de%20Salud%20P%C3%ABlica%20y%20Asistencia%20Social/11130009%20Ministerio%20de%20Salud%20P%C3%ABlica%20y%20Asistencia%20Social.pdf>

Comment:

La décima sección del Proyecto de Presupuesto presenta a detalle para cada entidad los gastos totales para cada uno de los programas que los mismos contienen.

Como ejemplo se coloca el presupuesto del Ministerio de Salud Pública y Asistencia Social en el cual puede verificarse el cuadro No. 1 a partir de la página 2 a la 5.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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 classification indicates who spends the money; functional classification indicates what purpose is the money spent; and economic classification displays what the money is spent on.

Answer "None of the above" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:

Administrative classification

Functional classification

Economic classification

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto del Ejecutivo 2025

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Quinta Parte. Presupuesto Multianual.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/5.%20Presupuesto%20Multianual%202025-2029.pdf>

Décima parte. Presupuesto de egresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Instituciones%202025.htm>

Comment:

En la quinta parte del proyecto de presupuesto, se presenta el documento Presupuesto multianual, en el cual se presenta en el cuadro No. 1 página 14 la clasificación administrativa para un período de 4 años. En el cuadro No. 3 página 20 se ha incorporado la clasificación funcional para el período multianual. Ahora bien, en la décima parte del proyecto de presupuesto para cada entidad se presenta la clasificación económica del gasto para el período multianual.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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 2014 GFS manual, in particular Appendix 8 (pg. 385) (<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

Ejemplos

Ministerio de Gobernación.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130005%20Ministerio%20de%20Gobernaci%C3%B3n/11130005%20Ministerio%20de%20Gobernaci%C3%B3n.pdf>

Ministerio de Educación.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130008%20Ministerio%20de%20Educaci%C3%B3n/11130008%20Ministerio%20de%20Educaci%C3%B3n.pdf>

Ministerio de Salud Pública y Asistencia Social.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130009%20Ministerio%20de%20Salud%20P%C3%ABlica%20y%20Asistencia%20Social/11130009%20Ministerio%20de%20Salud%20P%C3%ABlica%20y%20Asistencia%20Social.pdf>

Comment:

Para esta revisión debe indicarse que en la décima parte, Presupuesto de Egresos al final de cada uno de los documentos institucionales se encuentra el Cuadro No. 8 el cual contiene información multianual para todos los programas. Por ejemplo en el Ministerio de Gobernación puede verse el cuadro 8 en la página 17, en el caso del Ministerio de Educación Cuadro No. 8 en la página 18. En el caso del Ministerio de Salud Pública y Asistencia Social el Cuadro No. 8 de la página 17.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Presupuesto de Ingresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.1.%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el apartado 6 de la propuesta de presupuesto se encuentra el documento Presupuesto de ingresos, en el cual se encuentra el Cuadro No. 2, páginas 5 - 9, en el que se presenta el detalle de ingresos por impuestos.

Peer Reviewer

Opinion:

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:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Presupuesto de Ingresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.1.%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el presupuesto de ingresos, en el Cuadro No. 2, páginas 6 y 7, se encuentra el rubro No. 11 Denominado Ingresos No Tributarios, en el numeral 9 de esta clasificación, se encuentra un renglón identificado con el número 90, el cual se denomina Otros ingresos no tributarios, los cuales para la

propuesta 2025 se situaron en Q 550,022,800.00, el Rubro Ingresos No tributarios tiene un monto total de Q 1,416,518,217, por lo que el rubro otros para este período representa el 38.8%, por tal razón la respuesta seleccionada según la metodología del IBP es B, toda vez para responder A, dicho rubro no debería exceder del 3%.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Quinta parte. Presupuesto Multianual

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/5.%20Presupuesto%20Multianual%202025-2029.pdf>

Comment:

En el cuadro No. 4 página No. 23 se presenta la información de ingresos por categoría para un período multianual, sin embargo no se encuentran todas las categorías de ingresos.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Quinta parte. Presupuesto Multianual

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/5.%20Presupuesto%20Multianual%202025-2029.pdf>

Comment:

No se presentan las fuentes individuales de ingresos para un período multianual, solamente de forma agregada.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer "None of the above" applies if no information on borrowing and debt is presented for the entire budget year.

Select all that apply:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Décima Parte. Presupuesto de egresos.

Servicios de la Deuda Pública.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABlica/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABlica.pdf>

Comment:

En el Documento denominado Cuadros Globales, se encuentran los Cuadros No. 2 y No. 3, en los cuales se presenta la información de la deuda. Por otro lado, en la décima parte, el documento Servicios de la Deuda Pública, presenta los Cuadros No. 1, 2, 3, 4, 5 y 6 en el cual se pueden encontrar las tres estimaciones.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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. Please make sure to specify in the comments.

Answer "None of the above" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Select all that apply:

Answer:

Whether the debt is domestic or external

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuadros Globales

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Décima Parte. Presupuesto de egresos.

Servicios de la Deuda Pública.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABblica/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABblica.pdf>

Comment:

El documento presenta el tipo de deuda interna o externa, sin embargo, no se presenta el perfil de vencimiento de la deuda ni las tasas de interés.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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. Please specify in the comments.

Answer "None of the above" applies if no information on the macroeconomic forecast is presented.

Select all that apply:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements (please indicate in the comments)

Nominal GDP level

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Segunda parte. Exposición general de motivos

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/2.%20Exposici%C3%B3n%20General%20de%20Motivos.pdf>

Quinta parte. Presupuesto Multianual

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/5.%20Presupuesto%20Multianual%202025-2029.pdf>

Comment:

En el documento Exposición general de motivos, en el inciso 2.3 Páginas 8 - 10, se presenta el entorno macroeconómico nacional, específicamente

en la página 8 se tienen tasas de crecimiento del PIB, la inflación, asimismo se tienen otras variables como remesas, IMAE.

En el presupuesto multianual, en la página 5 se tienen tasas de crecimiento del PIB, exportaciones, ritmo inflacionario. En la página 23 al final del cuadro No. 4 se encuentra el PIB nominal.

Peer Reviewer

Opinion:

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.

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

- *The United States in its 2023 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with Table 2-4, that shows the impact of each economic scenario on revenues, spending, and the deficit (see pages 25-27, <https://www.govinfo.gov/content/pkg/BUDGET-2023-PER/pdf/BUDGET-2023-PER.pdf>).*
- *The Philippines in its 2023 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see BESF F.Y. 2023, Table A6 Budget Sensitivity to Macroeconomic Parameters, 2023 <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A6.pdf>, Technical Notes on the 2023 Proposed National Budget, <https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf>).*

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Novena parte. Riesgos fiscales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/9.%20Riesgos%20Fiscales.pdf>

Comment:

En el inciso 2, páginas 5-9 del documento Riesgos fiscales, se presentan Riesgos macroeconómicos en el que se menciona el crecimiento económico mundial, inflación y aumentos de las tasas de interés, y se analiza el impacto en el crecimiento del PIB, se indica la desviación del escenario fiscal, efectos en el ritmo inflacionario; por otro lado, se presentan riesgos asociados a variaciones de precios internacionales y sus efectos en las finanzas públicas.

Peer Reviewer

Opinion:

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 of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Segunda parte. Exposición general de motivos

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/2.%20Exposici%C3%B3n%20General%20de%20Motivos.pdf>

Quinta parte. Presupuesto Multianual

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/5.%20Presupuesto%20Multianual%202025-2029.pdf>

Comment:

En la exposición general de motivos se presenta en el inciso 3, página 10 el Marco de Planificación que Sustenta el Proyecto de Presupuesto, sin embargo, la información es narrativa, únicamente en la página 24 Cuadro 2 y página 26 Cuadro No. 3 se presentan algunos programas de apoyo específicos para Educación e infraestructura, pero no se cuenta con mayor detalle.

Por otro lado, se presenta en el presupuesto multianual el inciso 3, página 8 la Planificación de Mediano Plazo pero no incluye datos específicos.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Segunda parte. Exposición general de motivos

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/2.%20Exposici%C3%B3n%20General%20de%20Motivos.pdf>

Comment:

En el documento Exposición general de motivos, en la página 30, Cuadro No. 4, se presentan algunos datos sobre la situación financiera y se estiman diferencias entre 2024 y 2025. Sin embargo no hay mayor detalle de cómo las nuevas políticas propuestas afectan los ingresos.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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 classification 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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Quinta parte. Presupuesto Multianual

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/5.%20Presupuesto%20Multianual%202025-2029.pdf>

Comment:

En el documento Cuadros globales se presentan las siguientes clasificaciones para BY-1: Cuadro No. 4, página 4 clasificación económica, en el Cuadro No. 5 página 5 Clasificación administrativa.

En el documento Presupuesto Multianual en la página 20 cuadro No. 3 se presenta la clasificación funcional.

Peer Reviewer

Opinion:

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:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Décima parte. Presupuesto de egresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Instituciones%202025.htm>

Comment:

En las separatas de egresos para cada institución se presenta el detalle de todos los programas incluyendo BY-1.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Décima parte. Presupuesto de egresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Instituciones%202025.htm>

Comment:

Se presenta el dato actualizado para BY-1, en este caso corresponde al presupuesto que fue aprobado (y por tanto vigente). Tal como se indica al pie de la información para cada entidad: Aprobado mediante Decreto Número 54-2022 y sus ampliaciones al 31 de julio de 2024, de acuerdo a los artículos 104, 117 y 118 del mismo; y los Decretos números 01-2023, 05-2023 y 10-2023, todos del Congreso de la República de Guatemala.

Similar se encuentra en los cuadros globales, por ejemplo en el cuadro No. 4, página No. 4 se encuentra el dato actualizado para BY-1, en este caso para el año 2024.

Peer Reviewer

Opinion:

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 classification 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, the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years. Answer "None of the above" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications.

Select all that apply:

Answer:

Administrative classification for BY-2 and prior years

Economic classification for BY-2 and prior years

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento de Cuadros Globales, en el cuadro No. 4 página 4 se presenta la clasificación económica del gasto para BY-2; en el cuadro No. 5 página 5 se presenta la clasificación administrativa para BY-2.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Décima parte. Presupuesto de egresos.
<https://www.minfin.gob.gt/images/archivos/proypre25/Instituciones%202025.htm>

Comment:

La información correspondiente a BY-2 para los programas individuales no se presenta en los documentos.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.
<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el cuadro No. 4 página 4 y Cuadro No. 5 página 5 del documento cuadros globales se presentan los gastos para BY-2, en este caso corresponde al período fiscal 2023.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento cuadros globales, el Cuadro No. 2 página 2 y Cuadro No. 3 página 3 presentan los ingresos para BY-1.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En la página 3, Cuadro No. 3 del documento cuadros globales se presenta el detalle de algunas de las fuentes individuales de ingresos para BY-1.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento cuadros globales, el Cuadro No. 2 página 2 y Cuadro No. 3 página 3, se presentan los datos actualizados al 31 de julio de 2024, según indica la nota: Aprobado mediante Decreto Número 54-2022 y sus ampliaciones al 31 de julio de 2024, de acuerdo con los artículos 104, 117 y 118 del mismo; y los Decretos números 01-2023, 05-2023 y 10-2023, todos del Congreso de la República de Guatemala. Por lo tanto sí se presentan los datos actualizados.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento Cuadros Globales, el Cuadro No. 2 página 2 y Cuadro No. 3 página 3, se presentan los ingresos por categorías para BY-2.

Peer Reviewer

Opinion:

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:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento Cuadros Globales, se presenta en Cuadro No. 3 página 3 los ingresos por fuentes individuales para BY-2, que en este caso corresponde al período fiscal 2023.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento Cuadros Globales, el Cuadro No. 2 página 2 y Cuadro No. 3 página 3, se presentan los ingresos actuales para BY-2, el cual corresponde al período fiscal 2023.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Décima parte. Presupuesto de Egresos. Servicios de la deuda pública

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130019%20Servicios%20de%20la%20deuda%20P%C3%BAblica/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica.pdf>

Comment:

En el documento Cuadros globales, el cuadro No. 2 página 2 se presenta la deuda interna y externa, en el cuadro No. 3 páginas 3, se presenta el endeudamiento público para BY-1. En el documento Servicios de la Deuda Pública, el cuadro No. 1 presenta deuda interna y externa, el Cuadro No. 2 presenta los intereses y amortización de la deuda.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Décima parte. Presupuesto de Egresos. Servicios de la deuda pública

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABblica/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABblica.pdf>

Comment:

En el documento Cuadro Globales, los cuadros No. 2 y No. 3 presentan la información para BY-2, en este caso lo ejecutado 2023, lo aprobado 2024 y lo recomendado para 2025. En el documento Servicios de la Deuda Pública el cuadro uno presenta información de 2024 (para este año específicamente el saldo de la deuda) y 2025, de igual forma el resto de cuadros indica lo aprobado para 2024. Sin embargo, no se presenta resultados reales del monto total acumulado de la deuda para BY-2 (2023) ni años anteriores.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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. Finally, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

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

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Ministerio de Finanzas Públicas. Evaluación de Transparencia Fiscal 2022. Fondo Monetario Internacional
<https://www.minfin.gob.gt/images/archivos/transparencia/Guatemala%20202022%20M2%2020HQ%20Report%20FTE%20Update%20-%20JUL%2026-JUL%2027%20R Hurtado%2023FA761%2020GTM22FRP1-7366811-v1-DMSDR1S.PDF>

Comment:

Según señala la última evaluación de transparencia fiscal del FMI, en Guatemala existen 79 unidades extrapresupuestarias:

El gobierno central se compone de 19 entidades presupuestarias - incluyendo la Presidencia, Ministerios, Secretarías y otras Dependencias del Ejecutivo (denominado administración central) y de 79 unidades extrapresupuestarias. (FMI, 2022, P. 17)

Sin embargo, no se presenta la información extrapresupuestaria.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.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:

b. No, central government finances are not presented on a consolidated basis.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Comment:

El presupuesto únicamente presenta la información relacionada al gobierno central sin incluir la información relacionada con fondos extrapresupuestarios.

Peer Reviewer

Opinion:

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:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Décima parte. Presupuesto de egresos. Obligaciones del Estado a cargo del tesoro.
<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro.pdf>

Presupuesto de entidades descentralizadas 2025.
<https://www.minfin.gob.gt/images/archivos/presua2025desc/Inicio%201.htm>

Comment:

En el documento de Obligaciones del Estado a cargo del tesoro, se presentan las transferencias corrientes y de capital en el cuadro No. 5 páginas 8-10, asimismo, en el cuadro No. 6 páginas 10-14 se encuentran los aportes (transferencias) por fuentes de financiamiento en el que si bien se encuentra las instituciones receptoras, autónomas y descentralizadas, no hay un desglose detallado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se presentan todas las transferencias intergubernamentales. Vale aclarar que las transferencias intergubernamentales figuran no solamente en la separata de la entidad Obligaciones del Estado a cargo del Tesoro, sino que figuran en el Ministerio por el cual se programa el aporte por transferencia corriente o de capital y para ello se muestra un cuadro específico (antepenúltimo cuadro en cada separata). Como ejemplo puede verse la separata del Ministerio de Agricultura, Ganadería y Alimentación, siguiendo la ruta en el Proyecto de Presupuesto 2025, se selecciona; Décima parte, Presupuesto de Egresos, Ministerio de Agricultura, Ganadería y Alimentación, página 13, Cuadro No. 6 denominado "Aportes por Transferencias Corrientes y de Capital". <https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>. Además, en la Exposición General de Motivos (Segunda Parte), último párrafo de las páginas 21 y 22 se presenta una exposición narrativa sobre el total de las Transferencias Corrientes y de Capital, resaltando los mayores destinos específicos, cuyo detalle individual se presenta en cada separata por entidad (Décima Parte), tal como se mencionó arriba. <https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

IBP Comment

IBP agradece y toma nota del comentario del revisor gubernamental y de las referencias adicionales proporcionadas. La documentación citada confirma que se presentan estimaciones de transferencias intergubernamentales en distintos componentes del Proyecto de Presupuesto del Ejecutivo, así como la existencia de una breve explicación narrativa en la Exposición General de Motivos. Tras una revisión adicional de la información disponible, IBP considera que, si bien la presentación incluye estimaciones que cubren las transferencias intergubernamentales, la información no permite identificar de manera suficientemente clara y completa todos sus componentes. En particular, aunque existen montos agregados y algunos desgloses, especialmente para transferencias de capital, persisten limitaciones en la claridad y desagregación de las transferencias corrientes hacia gobiernos locales. En consecuencia, y por razones de consistencia metodológica y comparabilidad entre países, la respuesta se modifica de "c" a "b".

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

GUIDELINES:

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

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic

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

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

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- 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)
- 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:

Impacts of budget policies by gender
Impacts of budget policies by age
Impacts of budget policies by geographic region
Impacts of budget policies on climate

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Cuarta parte. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/4.%20Cuadros%20Globales.pdf>

Séptima parte. 4. Clasificadores temáticos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.4%20Clasificadores%20Tem%C3%A1ticos.pdf>

Comment:

En el documento Cuadros Globales, se presenta el gasto por región en los Cuadros No. 10 y No. 11 de la página 9. Para esta ronda, se ha logrado identificar un documento denominado Clasificadores temáticos, en los que de forma agregada se presentan los montos globales que por entidad (ministerio) se destina para un tema en específico, pero sin brindar el detalle del programa o la finalidad que busca cubrir.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Décima parte. Presupuesto de egresos. Obligaciones del Estado a cargo del tesoro.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro.pdf>

Comment:

En el cuadro 4 páginas 6-7, se presenta información agregada de las transferencias que realiza el gobierno, mientras que en el Cuadro 5 páginas 9-8, se brinda un mayor detalle de las transferencias a empresas públicas financieras y no financieras. Sin embargo, no se encuentra una explicación narrativa.

Peer Reviewer

Opinion:

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:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Décima parte. Presupuesto de egresos. Obligaciones del Estado a cargo del tesoro.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro.pdf>

Ministerio de Finanzas Públicas. Fideicomisos

<https://www.minfin.gob.gt/index.php/component/content/category/39-fideicomisos?Itemid=101>

Comment:

Según la "Guía para la transparencia en las finanzas públicas: Buscar más allá del presupuesto central", las actividades cuasifiscales son las actividades llevadas a cabo por bancos y empresas propiedad del estado y, a veces, por empresas del sector privado bajo la dirección del gobierno, en las que los precios que se estipulan son poco habituales o inferiores a la "tasa de mercado". Para el caso guatemalteco existen diversos fideicomisos que realizan actividades cuasifiscales tal como se puede observar en el apartado Fideicomisos del MINFIN. En este caso, la propuesta de presupuesto del ejecutivo y sus documentos de respaldo no presentan dicha información, en el documento denominado obligaciones del Estado a cargo del tesoro únicamente aparece el Fideicomiso de Transporte de la Ciudad de Guatemala (Fidemuni) con una asignación global de Q250 millones, pero no se brindan mayores detalles. En el portal de fideicomisos del MINFIN aparecen 3 fideicomisos más que indican que no tienen unidad ejecutora designada: Fondo Extraordinario Específico de Reconstrucción -FEER-; Fondo Fiduciario de Capitalización Bancaria -FCB- y Administración de Carteras.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Presupuesto de ingresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.1.%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el cuadro No. 2, en la página 8 se presenta de manera global algunos datos de activos financieros en concreto intereses y dividendos, pero no se presenta el stock de activos financieros, además no se presenta un detalle sobre cada uno de éstos.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En la página 8 de la separata del Presupuesto de Ingresos (Sexta Parte) se desglosa el detalle de las Rentas de la Propiedad que incluye intereses y dividendos y utilidades de empresas públicas nacionales y del sector privado, en las que el Gobierno tiene acciones. Lo que no tiene es una descripción narrativa para explicar el comportamiento de dichas cifras. <https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Researcher Response

Se agradece el comentario del gobierno, sin embargo, tal como se indicó en la respuesta inicial, se presenta de manera global el flujo de algunos datos de activos financieros, en concreto intereses y dividendos, pero no se presenta el stock de activos financieros como tal, por tal razón es que se ha colocado la respuesta D.

IBP Comment

Se toma nota y se agradece el comentario del revisor gubernamental. Con base en la evidencia aportada y tras una revisión más detallada conforme a las directrices de la OBS, se ratifica la respuesta del investigador y se mantiene la calificación "D", ya que la información presentada no corresponde al stock de activos financieros, que es el aspecto evaluado en esta pregunta.

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Presupuesto de ingresos.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.1.%20Presupuesto%20de%20Ingresos.pdf>

Comment:

Se presentan datos como rentas de la propiedad y venta de bienes y servicios de la administración pública, pero solamente los flujos esperados o proyectados y sin mayor detalle de los mismos, no se presenta el stock de activos no financieros.

Peer Reviewer

Opinion:

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 3.71 (page 50) and 7.247 (page 209) of the IMF's GFS Manual 2014 <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>). 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:

Sin fuente.

Comment:

El documento no presenta este tipo de información. Es necesario señalar que en la práctica sí existen algunos atrasos, pero los mismos no figuran en los documentos presupuestarios clave, aunque quedan registrados en el SICOIN WEB y deben contar con respaldo presupuestario, es decir siempre que los mismos hayan tenido presupuesto asignado el año anterior, y también cuotas de compromiso y devengado.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Adicionalmente, vale aclarar que los pagos pendientes, como bien dice el investigador, primero han de figurar en el presupuesto del año anterior con una asignación específica, y posteriormente, en la ejecución presupuestaria, haber contado con las cuotas de compromiso y devengado, lo que implica que los recursos están disponibles y con la cuota de pago autorizada se pagan en el primer trimestre del año siguiente imputando el gasto del año anterior. Es por esta razón que no puede figurar estos gastos en el siguiente presupuesto, ya que se programan y ejecutan con cargo al ejercicio fiscal anterior., es decir una sola vez, para que no se dupliquen.

Researcher Response

Se agradece el comentario proporcionado por el gobierno. Justamente como se indica, aunque se pagan en el primer trimestre del año siguiente y deben imputarse al gasto del año anterior, en la práctica es algo que ocurre, pero esta es información que no se refleja en ningún documento, por ejemplo una estimación del porcentaje como tal y la explicación narrativa de los atrasos, la pregunta indaga justamente sobre esto, por tal razón la respuesta seleccionada.

IBP Comment

IBP agradece la aclaración proporcionada por el revisor gubernamental sobre los procedimientos contables y de ejecución aplicables a los pagos pendientes. Sin embargo, para efectos de esta evaluación, el criterio determinante es la divulgación pública de estimaciones integrales de los atrasos en el gasto en la Propuesta de Presupuesto del Ejecutivo. En ausencia de dichas estimaciones publicadas y de una explicación narrativa correspondiente, se mantiene la respuesta seleccionada de acuerdo con la metodología de la OBS.

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>) 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.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 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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Novena parte. Riesgos fiscales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/9.%20Riesgos%20Fiscales.pdf>

Comment:

En el documento sobre riesgos fiscales se presentan datos sobre pasivos contingentes: en el inciso 3 página 1, se aborda lo relacionado a riesgos fiscales de la deuda pública, mientras que en el inciso 5 página 12, se hace un análisis relacionado a la sostenibilidad fiscal, en el inciso 6 en las páginas 13 y 14, se presenta un análisis sobre riesgos asociados a los sistemas previsionales. En esta ocasión se presentan datos para el año presupuestario. En el inciso 9 página 17 se presentan riesgos por demandas judiciales; el inciso 11 presentan riesgos por garantías, otro ejemplo son los riesgos fiscales por recursos naturales del inciso 14 página 22.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Novena parte. Riesgos fiscales.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/9.%20Riesgos%20Fiscales.pdf>

Comment:

En el inciso 4 página 11 se presenta un análisis sobre sostenibilidad de la deuda pública proyectada hasta 2044, por lo que cubre un período mayor a 10 años. Por otro lado, en el inciso 5 página 12 se presenta una introducción a la sostenibilidad fiscal.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Presupuesto de ingresos

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.1.%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el cuadro No. 2, rubro No. 4 página 9 se pueden ver las donaciones corrientes de gobiernos extranjeros y organismos internacionales, mientras que en el rubro No. 5 se ven donaciones de capital.

En el cuadro No. 5 páginas 13 y 14, se presenta el detalle de los recursos por donaciones extranjeras.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Ingresos. Estimación de la devolución del crédito fiscal y gasto tributario

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.2.%20Estimaci%C3%B3n%20de%20la%20Devoluci%C3%B3n%20de%20Cr%C3%A9dito%20Fiscal%20y%20Gasto%20Tributario.pdf>

Comment:

El documento presenta el gasto tributario, pero no incluye información importante: beneficiarios individuales o jurídicos de las devoluciones fiscales, por otro lado no se presenta la justificación social de dicho gasto tributario, su propósito, beneficiarios de las exenciones y exoneraciones tributarias.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

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

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Sexta parte. Ingresos. Presupuesto de Ingresos

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/6.1.%20Presupuesto%20de%20Ingresos.pdf>

Décima parte. Presupuesto de egresos. Ejemplo Ministerio de Agricultura, Ganadería y Alimentación.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/10.%20Presupuesto%20de%20Egresos/11130012%20Ministerio%20de%20Agricultura,%20Ganader%C3%ADa%20y%20Alimentaci%C3%B3n/11130012%20Ministerio%20de%20Agricultura,%20Ganader%C3%ADa%20y%20Alimentaci%C3%B3n.pdf>

Comment:

En el cuadro No. 4 páginas 11 y 12 se presentan los préstamos con destino específico, en este caso, la institución. Por otro lado, en el cuadro No. 5 páginas 13 y 14 se presenta el destino específico de las donaciones. No se presenta a detalle los ingresos con destino específico.

Por el lado del gasto, se puede observar en el presupuesto de egresos el destino específico de IVA-Paz, por ejemplo en el caso del Ministerio de Agricultura, Ganadería y Alimentación, se presenta este destino específico en el cuadro No. 3 página 6.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-21 of New Zealand's 2024 Strategic Intentions (<https://www.treasury.govt.nz/publications/corporate-documents/strategic-intentions>), 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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Séptima parte. Indicadores de producto y resultados

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.2%20Indicadores%20de%20Producto%20y%20Resultado.pdf>

Comment:

En el documento denominado Indicadores de producto y resultado se presentan diferentes productos esperados para cada una de las entidades proyectados hasta 2029, tal como se observa en el cuadro No. 2 páginas 2-8, sin embargo no queda claro cómo se vinculan con las políticas vigentes y no se incluyen datos presupuestarios asociados a los mismos, tampoco se encuentra una descripción narrativa.

Peer Reviewer

Opinion:

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 the budget year is presented.

Comments: La Exposición General de Motivos (Segunda Parte) a partir de la página 10 presenta la sustentación del proyecto de presupuesto con el marco de la planificación y las políticas públicas, su vinculación con los ODS y los ejes estratégicos de la Política General de Gobierno. También relaciona de manera general el presupuesto de ingresos con las políticas de recaudación de la SAT, así como el resto de los recursos. También de forma general relaciona el presupuesto de egresos con las prioridades del gasto.

<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm> Además, la Séptima Parte, Gestión por Resultados vincula los egresos con la consecución de los Resultados Estratégicos definidos en la Política General de Gobierno 2024-2028, los resultados institucionales, productos, subproductos, metas e indicadores, así como una definición de los clasificadores temáticos para tener una cuantificación de las asignaciones para la atención de diferentes temáticas sociales.

IBP Comment

IBP agradece y toma nota del comentario del revisor gubernamental. En revisión con el equipo investigador, y en vista de que la Exposición de Motivos presenta una narrativa sobre el marco de planificación y su alineación con las prioridades de gobierno, junto con la sección de Gestión por Resultados que sugiere cierta vinculación entre egresos y objetivos de política, se reconoce la existencia de información parcial. En rondas pasadas, esta vinculación entre la Gestión por Resultados y los Resultados Estratégicos se presentaba de manera más clara. Sin embargo, la información actual no presenta de forma clara y sistemática cómo las asignaciones presupuestarias se vinculan explícitamente con todos los objetivos de

política ni incluye estimaciones completas y trazables. Por lo tanto, en línea con la metodología del OBS y para garantizar la consistencia entre países, la respuesta se ajusta de “D” a “C”.

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 New Zealand’s 2022 Summary of Initiatives in Budget and Wellbeing Budget 2022: A Secure Future 2022 (<https://www.treasury.govt.nz/publications/budgets/budget-2022>), a few 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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Séptima parte. Indicadores de producto y resultados
<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.2%20Indicadores%20de%20Producto%20y%20Resultado.pdf>

Comment:

El documento presenta diversos indicadores de producto y resultado de forma institucional proyectados a 2029 tal como se observa en el cuadro No. 2, pero no presenta una vinculación al presupuesto, no se presentan los datos financieros vinculados a dichos indicadores, por otro lado no hay una descripción narrativa.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Séptima parte. Producción y metas por institución

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.3%20Producci%C3%B3n%20y%20Metas%20por%20Instituci%C3%B3n.pdf>

Comment:

Si bien el documento denominado Producción y metas por institución muestra para cada entidad las metas agregadas de productos y subproductos, sin embargo, no contiene información sobre los aportes (insumos) que se requieren para lograr dichos productos y subproductos.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Séptima parte. Producción y metas por institución

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.3%20Producci%C3%B3n%20y%20Metas%20por%20Instituci%C3%B3n.pdf>

Comment:

El documento Producción y metas por institución presenta los datos no financieros para los programas, específicamente productos y subproductos con sus respectivas metas, en concreto a partir de la página 3.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/proypre25/Inicio%201.htm>

Séptima parte. Producción y metas por institución

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/7.3%20Producci%C3%B3n%20y%20Metas%20por%20Instituci%C3%B3n.pdf>

Comment:

En el documento Producción y metas por institución se presentan los datos no financieros de las entidades reflejando los resultados esperados con sus respectivas metas a nivel programático para las entidades públicas.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies)

that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

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

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

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

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto
<https://www.minfin.gob.gt/images/archivos/propre25/Inicio%201.htm>

Séptima parte. Producción y metas por institución

<https://www.minfin.gob.gt/images/archivos/propre25/Documentos/7.3%20Producci%C3%B3n%20y%20Metas%20por%20Instituci%C3%B3n.pdf>

Comment:

En el documento Productos y metas por institución, a partir de la página 3 presenta el detalle para cada institución en la cual a nivel programático se pueden identificar las poblaciones que busca atender o beneficiar. Por ejemplo, en la página 15 referida al Ministerio de Educación para el programa 11 y subprograma 1, la actividad 1 indica que busca beneficiar a Estudiantes del nivel preprimario atendidos en el sistema escolar. Otro ejemplo es en la página 32 referida al Ministerio de Agricultura y Alimentación que señala en el programa 11 Asistencia y dotación alimentaria a familias vulnerables en riesgos de inseguridad alimentaria por pérdida y por acciones productivas, en la cual se puede evidenciar diversas actividades. Sin embargo, el documento no presenta una discusión narrativa.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Formulación presupuestaria
<https://www.minfin.gob.gt/index.php/formulacion-presupuestaria>

Estrategia de Programación del Proceso de Planificación y Formulación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2025 y Presupuesto Multianual 2025-2029.

https://www.minfin.gob.gt/images/downloads/presupuesto_formulacion/2025-29/estrategia-2025-29.pdf

Ministerio de Finanzas Públicas. Proceso presupuestario.

https://www.minfin.gob.gt/images/downloads/proceso_presupuestario/PROCESO_PRESUPUESTARIO200624.pdf

Comment:

En el documento denominado Estrategia de Programación del Proceso de Planificación y Formulación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2025 y Presupuesto Multianual 2025-2029, en el inciso 8 páginas 33 a 37 se presenta un cronograma estimado de actividades el cual presenta en detalle las fechas para las mismas.

Asimismo en el enlace que contiene el documento Proceso Presupuestario presenta de forma resumida las diferentes etapas del proceso presupuestario según la ley y establece las fechas clave, cabe resaltar que estas fechas están fijadas por ley y no cambian año con año.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025
https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Informe preliminar

https://www.minfin.gob.gt/images/archivos/informe_preliminar_25/1-Informe2025.pdf

Comment:

En el documento denominado informe preliminar, en el apartado 3, páginas 12 a 25, se presenta la información macroeconómica principal.

PIB Nominal página 13 Tabla No. 2

Tasa de inflación página 15 gráfica No. 4

Crecimiento del PIB real página 12 Gráfica No. 1

Tasas de interés página 16

Adicionalmente se presentan otras variables macroeconómicas como por ejemplo tipo de cambio, exportaciones e importaciones, escenarios bajo, medio y alto de las proyecciones de PIB nominal y PIB real. Déficit fiscal, gasto total y presupuestal, deuda pública.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025
https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Informe preliminar

https://www.minfin.gob.gt/images/archivos/informe_preliminar_25/1-Informe2025.pdf

Comment:

En la sección No. 4 páginas 26 a 35 se presentan las principales políticas y gestión por resultados. La misma incluye el apartado 4.3 páginas 32-34 que se enfoca en los techos indicativos del gasto y se vincula con la política general de gobierno, sin embargo no detalla específicamente su relación con políticas y prioridades concretas.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025
https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Informe preliminar

https://www.minfin.gob.gt/images/archivos/informe_preliminar_25/1-Informe2025.pdf

Comment:

El documento incluye en el inciso 4.2 una discusión de las políticas y prioridades de los ingresos, en la tabla No. 6 página 31 la estimación de

ingresos de forma detallada y también se presenta la carga tributaria estimada. Para esta ronda, incluye una discusión narrativa.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025
https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=10301&Itemid=209

Informe preliminar

https://www.minfin.gob.gt/images/archivos/informe_preliminar_25/1-Informe2025.pdf

Comment:

En el inciso 3.8 se presenta información relacionada a la deuda. La tabla No. 3 presenta un estimado del saldo de la deuda según su composición y la tabla No. 4 presenta los estimados de intereses a pagar. En el inciso 3.6 se presenta el déficit fiscal, pagina 17.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Informes preliminares de presupuesto 2025
https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=10301&Itemid=209

Informe preliminar

https://www.minfin.gob.gt/images/archivos/informe_preliminar_25/1-Informe2025.pdf

Comment:

A diferencia de la ronda anterior, en esta ocasión no se incluyó en los techos preliminares de gasto una proyección multianual, únicamente se presenta al año 2025 y lo ejecutado 2023 y aprobado y vigente 2024.

Peer Reviewer

Opinion:

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 classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Ministerio de Finanzas Públicas

<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/presua2024/DOCUMENTOS/3.%20Cuadros%20Globales/Cuadros%20Globales.pdf>

Comment:

En el documento de Cuadros Globales del presupuesto aprobado, se presentan las tres clasificaciones del gasto:

Administrativa Cuadro No. 5 página 5

Económica Cuadro No. 4 página 4

Funcional Cuadro No. 8 y No. 9 página 8

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Ministerio de Finanzas Públicas

<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Presupuesto de egresos.

<https://www.minfin.gob.gt/images/archivos/presua2024/Instituciones%202023.htm>

Comment:

En la octava parte, el presupuesto de egresos, se presentan todos los gastos estimados para los programas individuales para cada una de las instituciones.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”– that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:

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

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Ministerio de Finanzas Públicas
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Presupuesto de ingresos.
<https://www.minfin.gob.gt/images/archivos/presua2024/DOCUMENTOS/5.%20Ingresos/5.1%20Presupuesto%20de%20Ingresos/Presupuesto%20de%20Ingresos.pdf>

Comment:

En el documento Presupuesto de ingresos, en el cuadro No. 2 páginas 4 a 9, se presentan las estimaciones de ingresos por categorías.

Peer Reviewer
Opinion:

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:

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

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Ministerio de Finanzas Públicas

<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Presupuesto de ingresos.

<https://www.minfin.gob.gt/images/archivos/presua2024/DOCUMENTOS/5.%20Ingresos/5.1%20Presupuesto%20de%20Ingresos/Presupuesto%20de%20Ingresos.pdf>

Comment:

En el documento Presupuesto de ingresos, en el cuadro No. 2 páginas 4 a 9, se presentan las fuentes individuales de ingresos de manera detallada.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/detalle_pdf/decretos/13629

Ministerio de Finanzas Públicas
<https://www.minfin.gob.gt/images/archivos/presua2024/Inicio%201.htm>

Presupuesto de ingresos.

<https://www.minfin.gob.gt/images/archivos/presua2024/DOCUMENTOS/5.%20Ingresos/5.1%20Presupuesto%20de%20Ingresos/Presupuesto%20de%20Ingresos.pdf>

Servicios de la deuda pública

<https://www.minfin.gob.gt/images/archivos/presua2024/DOCUMENTOS/8.%20Presupuesto%20de%20Egresos/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica.pdf>

Comment:

En el documento Presupuesto de ingresos, en el cuadro No. 2 páginas 8 y 9 se presenta el endeudamiento total.

Ahora bien, en el documento servicios de la deuda pública se presentan las tres estimaciones de la deuda:

En el Cuadro No. 1 página 2 se presenta información tanto sobre la deuda total pendiente como sobre el monto de nueva deuda requerido durante el ejercicio presupuestario

En el Cuadro No. 2 página 2 se presentan los pagos de intereses de la deuda

En el Cuadro 5. Página 4, se presenta el detalle de la deuda total e intereses pagados

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

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

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/index.php/presupuesto-ciudadano>

Proyecto de presupuesto ciudadano.

<https://www.minfin.gob.gt/images/archivos/2025ciudadano/Proyecto%20de%20Presupuesto%202025%20para%20el%20Ciudadano.pdf>

Comment:

El documento presenta los ingresos y egresos, asimismo define las políticas principales del presupuesto, se brinda información macroeconómica, así como un código QR para ampliar más información. Se mencionan también los talleres de presupuesto abierto 2025 y los portales de transparencia disponibles. Sin embargo, no se observa información de contacto para seguimiento por parte de la ciudadanía.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/index.php/presupuesto-ciudadano>

Proyecto de presupuesto ciudadano.

<https://www.minfin.gob.gt/images/archivos/2025ciudadano/Proyecto%20de%20Presupuesto%202025%20para%20el%20Ciudadano.pdf>

Comment:

El documento se da a conocer únicamente en línea a través del portal web y se difunde su publicación en redes sociales.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se considera que la opción es "a", toda vez que la difusión del Proyecto de Presupuesto Ciudadano 2025, se realizó además de la página web del MINFIN, en el Portal de Transparencia Presupuestaria, Redes Sociales de ambos sitios, además de las reuniones del Comité de Usuarios de Datos Abiertos del MINFIN y la impresión de 3,000 ejemplares para distribuir a la ciudadanía y establecimientos educativos en donde se imparte también una capacitación sobre el tema. A) Difusión del Proyecto de Presupuesto 2025: 1. https://www.instagram.com/p/DB_qmUBvJqM/?utm_source=ig_web_copy_link&igsh=MzRIODBiNWFIZA== 2. https://www.instagram.com/p/DBJl5-il6nH/?utm_source=ig_web_copy_link&igsh=MzRIODBiNWFIZA== 3. https://www.instagram.com/p/DATrW7jvK9N/?utm_source=ig_web_copy_link&igsh=MzRIODBiNWFIZA== 4. <https://x.com/MinfinGT/status/1849981773276676221?s=19> 5. <https://x.com/MinfinGT/status/1841984340747546867> 6. <https://www.facebook.com/share/p/1B9GW6sUfr/> 7. Carpeta de captura de pantalla de la difusión: https://drive.google.com/drive/folders/134wbQ5qy8W4iEsCX312azF4bSbscLpWs?usp=drive_link B. Publicado en el Portal de Transparencia Presupuestaria: <https://transparenciapresupuestaria.minfin.gob.gt/infografias/> C. https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=9405&Itemid=209

Researcher Response

Se acepta el comentario y ampliación del gobierno, por lo cual se modifica la respuesta de B a la respuesta A, toda vez se proporcionó evidencia que se difundió por tres medios distintos.

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:

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

Source:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/index.php/presupuesto-ciudadano>

Proyecto de presupuesto ciudadano.

<https://www.minfin.gob.gt/images/archivos/2025ciudadano/Proyecto%20de%20Presupuesto%202025%20para%20el%20Ciudadano.pdf>

MINFIN. La revista Política Fiscal Septiembre 2024

https://saladeprensa.minfin.gob.gt/revista/#revista_septiembre_2024

Comment:

En la página 13 de la revista Política Fiscal Septiembre 2024 se da a conocer de la publicación y se hace referencia a la elaboración de una encuesta para recopilar requerimientos del público sobre información presupuestaria previo a la publicación del presupuesto ciudadano, sin embargo no se ha logrado ubicar los resultados de la encuesta realizada para la recopilación de opiniones de organizaciones de sociedad civil y público en general.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas.

<https://www.minfin.gob.gt/index.php/presupuesto-ciudadano>

Presupuesto Ciudadano 2024.

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=9829&Itemid=209

Proyecto de presupuesto ciudadano 2025

<https://www.minfin.gob.gt/images/archivos/2025ciudadano/Proyecto%20de%20Presupuesto%202025%20para%20el%20Ciudadano.pdf>

Comment:

Se presentan dos presupuesto ciudadanos: Proyecto de Presupuesto ciudadano en la etapa de formulación y Presupuesto ciudadano en la etapa de aprobación.

Peer Reviewer

Opinion:

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 classification indicates who spends the money; functional classification shows 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.

Answer “None of the above” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Select all that apply:

Answer:

Functional classification

Administrative classification

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024

<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

En los informes mensuales se presenta la clasificación funcional, ver por ejemplo el informe de julio 2024 Página 7 Gasto por finalidad así como la página 13 en la que se muestra la ejecución presupuestaria por finalidad y función.

Ahora bien, en el informe cuatrimestral Enero-abril 2024, se presenta la información de la ejecución del gasto en la clasificación Administrativa en la página 28. Asimismo, en las páginas 44 y 45 se presenta el gasto en la clasificación por finalidad.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

En el Informe cuatrimestral Enero - Abril 2024, de las páginas 56 a 60, se presentan los gastos por programas para todas las entidades.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

Se realizan comparaciones con el año anterior, en el caso del informe cuatrimestral, presenta en la página 6 las comparaciones de gastos de forma total con el período fiscal anterior.

Asimismo, por ejemplo el informe mensual de julio 2024 se compara de forma parcial con el mismo período para 2023, ver página 8.

Peer Reviewer

Opinion:

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:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

Los documentos entregados durante el año no presentan todas las categorías de ingresos. Sin embargo, el informe cuatrimestral en las páginas 24 a 26 presenta un cuadro en el que se detallan los ingresos devengados por rubro y clasificados en tributarios y no tributarios.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

En el caso de los informes cuatrimestrales se presentan los ingresos actuales, específicamente en las páginas 24 a 26 para todas las fuentes de ingresos. Por otro lado, en los informes mensuales se presentan algunos datos de los ingresos actuales de forma agregada como se observa por ejemplo en el informe del mes de Julio 2024 en la página 12.

Peer Reviewer

Opinion:

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:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

En el informe del mes de Julio 2024 se presentan comparaciones de los ingresos recaudados u observados comparados con la misma fecha del período anterior (2023). En el informe cuatrimestral enero - abril 2024 también se hacen comparaciones con el período anterior, en las páginas 4 y 5.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

En los informes mensuales se presenta la colocación de bonos en la página 8 del informe de Julio 2024, un detalle mayor sobre la deuda se encuentra en los informes cuatrimestrales, en especial en la sección de Servicios de la deuda pública interna y externa Pág. 65 en adelante. Al final del cuadro se presenta el total de amortización y un cuadro resumen, ver páginas 73 para servicio de la deuda por bonos internos y externos, así como página 92 el total de préstamos externos.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Estudios e Informes Fiscales. Portada Estudios Fiscales. Informes mensuales 2024
<https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Informe de las Finanzas Públicas. Julio 2024
https://www.minfin.gob.gt/images/daf/documentos/informe_julio2024.pdf

Ejecución y liquidación presupuestaria
<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Informe cuatrimestral Enero - Abril 2024
<https://www.minfin.gob.gt/images/archivos/liquidacion/2024/Enero-Abril%202024.pdf>

Comment:

Aunque se presenta información sobre la deuda, tanto en los informes mensuales, como en el informe cuatrimestral, faltan datos centrales, por ejemplo las tasas de interés. Ver en el informe cuatrimestral enero - abril 2024 la sección Servicios de la deuda pública en la página 92 una tabla resumen de la deuda.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informe de desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

[https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20\(OBI\)%20%20\(final\)%20PDF.pdf](https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20(OBI)%20%20(final)%20PDF.pdf)

Comment:

En esta ronda, se ha incluido una comparación entre las proyecciones macroeconómicas iniciales con las observadas a mitad del año, específicamente en la Tabla No. 2 página 19. Adicionalmente en la Tabla 23 página 70

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informe de desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

[https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20\(OBI\)%20%20\(final\)%20PDF.pdf](https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20(OBI)%20%20(final)%20PDF.pdf)

Comment:

En este caso el informe de medio año presenta las actualizaciones de todas las estimaciones y se hace un comparativo no solo con el año anterior, sino con lo aprobado para el año presupuestario en curso, tal como se observa de las páginas 21 a 24, asimismo se hace una explicación narrativa de las diferencias. Por otro lado, en el apartado 3.4.3 Gastos, página 75 en la Tabla 27 Presupuesto de Egresos y Estimación de Cierre 2024 se presentan las actualizaciones y se hace una explicación narrativa. Asimismo en los anexos se presentan estimaciones de cierre, particularmente

en la Tabla 33 Ejecución Presupuestaria por Entidad y Programas Institucionales Estimación de Cierre 2024 página 89.

Peer Reviewer

Opinion:

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 classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Select all that apply:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año

<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informe de desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

[https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20\(OBI\)%20\(final\)%20PDF.pdf](https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20(OBI)%20(final)%20PDF.pdf)

Comment:

El documento presenta las tres clasificaciones del gasto:

Clasificación Administrativa Tabla No. 8 Página 29, Tabla No. 28 Página 77

Clasificación Económica Tabla No. 6 Página 26, en la página 75 y 76 se presenta el gasto por cuenta económica y en la tabla No. 27 incluye una estimación de cierre.

Clasificación Funcional Tabla No. 29 Página 78

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

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Comment:

El documento presenta en la Tabla 33, páginas 89 a 92 presenta la ejecución presupuestaria por entidad y programas institucionales.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informe de desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

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Comment:

En el documento Informe de Medio Año, en la Tabla 24 página 72, muestra una comparación de la recaudación tributaria observada a junio, respecto de la meta del presupuesto, con estimado al cierre 2024. En la tabla 25 página 74, se presenta una estimación al cierre de los ingresos no tributarios comparando con el presupuesto aprobado y lo ejecutado al 30 de junio. Asimismo el documento presenta una descripción narrativa de las diferencias observadas; y la Tabla 26, página 74, presenta el Presupuesto Asignado y Estimación de Ingresos Totales al cierre 2024.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informe de desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

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Comment:

El documento Informe de Medio Año presenta en el inciso 3.4.2 Ingresos fiscales, las actualizaciones de ingresos en las páginas 70-74. En la Tabla 24 página 72, presenta las estimaciones de ingresos tributarios, mientras que la Tabla 25 página 74 presenta los ingresos no tributarios. Mientras que la tabla 26 presenta un resumen de los ingresos por categorías.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

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[https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20\(OBI\)%20%20\(final\)%20PDF.pdf](https://www.minfin.gob.gt/images/daf/documentos/Informe%20de%20Revisi%C3%B3n%20de%20Medio%20A%C3%B1o%202024%20(OBI)%20%20(final)%20PDF.pdf)

Comment:

El documento en la Tabla 3 página 20, presenta las estimaciones de ingresos ejecutadas sin embargo no se presentan todas las fuentes individuales, la información se encuentra agregada. Salvo algunas fuentes individuales, por ejemplo los ingresos no tributarios.

Ahora bien, en la Tabla 24 página 72 se presenta el detalle de los ingresos tributarios, y Tabla 25 página 74 se encuentra el detalle de los ingresos no tributarios actualizados, al revisar la categoría otros, representan el 0.25% aproximadamente del total de los ingresos tributarios y no tributarios.

Peer Reviewer

Opinion:

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:

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.

Source:

Ministerio de Finanzas Públicas. Informe de Medio Año
<https://www.minfin.gob.gt/index.php/informe-de-medio-ano>

Informe de desempeño de la política fiscal y actividades del primer semestre del ejercicio fiscal 2024

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Comment:

El documento contiene un apartado sobre Servicios de la deuda pública, páginas 38 a 44, se presentan algunos datos de la deuda, por ejemplo en la Tabla No. 18 las tasas de interés, sin embargo no se hacen comparaciones. En la tabla 26 página 74 se presentan datos sobre negociaciones de bonos. La tabla 27 página 76 presenta información sobre la deuda mostrando lo aprobado y lo ejecutado a junio. La tabla 31 presenta el saldo de la deuda comparando con el año anterior.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-ano-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Comment:

En el apartado 4.3 Ejecución del Gasto Público, de la página 22 a la página 31 se presenta la comparación entre lo aprobada y lo ejecutado. En específico el Cuadro 8 Ejecución del Gasto por Clasificación Funcional - Ejercicio Fiscal 2023, página 24, así como el Cuadro 9 Ejecución del Gasto por Clasificación Económica - Ejercicio Fiscal 2023, página 25.

En el apartado de Anexos a partir de la página 64 a la 85 se presenta una comparación entre lo aprobado y lo ejecutado de las entidades y programas, asimismo presenta una descripción narrativa.

Peer Reviewer

Opinion:

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:

Economic classification
Functional classification
Administrative classification

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el documento denominado Informe de fin de año, se presentan las siguientes clasificaciones:

Página 25 Cuadro No. 9 Clasificación económica

Página 24 Cuadro No. 8 Clasificación funcional

En el apartado de Anexos a partir de la página 64 a la 85 se presenta una comparación entre lo aprobado y lo ejecutado de las entidades y programas.

Ahora bien, en el informe de liquidación del presupuesto se cuenta con las siguientes clasificaciones del gasto:

Clasificación administrativa en la página 29

Clasificación funcional páginas 45 y 46

Peer Reviewer

Opinion:

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 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 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:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el documento Informe de fin de año, se presenta en los anexos el gasto para los principales programas de cada entidad, páginas 64 a 85.

Ahora bien, en el informe de Liquidación del presupuesto, se presentan los gastos por programas de todas las entidades, páginas 63 a 69.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el documento Informe de fin de año se presentan las diferencias de los ingresos totales por rubros o categorías, específicamente en el Cuadro 3 página 13.

En el documento de Liquidación del presupuesto en la página 14 se presentan los ingresos por entidad, ahora bien, en las páginas 25 a 27 se presentan los ingresos por rubros aprobados, vigentes y devengados.

Peer Reviewer

Opinion:

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:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el Cuadro 3 página 13 del documento Informe de fin de año se presentan los ingresos por categorías.

De igual manera en el documento de Liquidación del presupuesto en las páginas 25 a 27 se presenta el detalle de los ingresos por categorías.

Peer Reviewer

Opinion:

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:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el Informe de fin de año en el Cuadro No. 3 página 13 se presentan los ingresos por fuentes individuales tributarias pero no desagregadas completamente. En el Cuadro No. 4 página 15 se presenta el detalle de los ingresos tributarios individuales.

Ahora bien, en el documento Liquidación del presupuesto se presenta el detalle de todas las fuentes individuales de ingresos en las páginas 25 a 27.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-ano-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

El documento Informe de fin de año presenta en el Cuadro No. 5 página 17 el saldo total de la deuda. Por otro lado de las páginas 18 a 22 se presentan más datos sobre la deuda, el inciso 4.2.1 Indicadores de la deuda pública presenta la composición y las tasas de interés, el inciso 4.2.2 Endeudamiento público contiene el Cuadro No. 7 donde se ve el endeudamiento público con las colocaciones de bonos y préstamos externos. En el Cuadro No. 16 página 33 presenta diferencias absolutas del financiamiento (deuda).

En el informe de Liquidación del presupuesto también se presentan algunos datos relacionados a los servicios de la deuda pública, si bien no presenta las diferencias, puede verse lo devengado y pagado. Páginas 78 a 113.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

El documento Informe de fin de año presenta en el Cuadro No. 5 página 17 el saldo total de la deuda y presenta si es interna o externa. El cuadro No. 6 página 20 presenta las tasas de interés promedio ponderada, en el Cuadro No. 7 página 22 se ve el endeudamiento público total al final del año, con las colocaciones de bonos y préstamos externos. En el cuadro No. 9 los pagos de intereses para el año. En el Cuadro No. 16 página 33 presenta diferencias absolutas donde se ven pagos de intereses, tipo de deuda, préstamos y bonos.

En el informe de Liquidación del presupuesto también se presentan datos relacionados a los servicios de la deuda pública, si bien no presenta las diferencias, puede verse lo devengado y pagado. Páginas 78 a 113, se ven datos de intereses y deuda neta por préstamo, al final se tiene un cuadro resumen.

Para los fines de esta pregunta se seleccionan los elementos que presentan las diferencias entre el pronóstico original y el resultado real para el año presentado en el Informe de Fin de Año.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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.

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Comment:

En el cuadro No. 2 de la página 12 presenta estimaciones de las diferencias entre las varias macroeconómicas originales y las observadas al final del año, incluyendo otras variables como déficit fiscal, ingresos tributarios y financiamiento. Sin embargo, no incluye una descripción narrativa.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Comment:

En el cuadro No. 2 de la página 12 presenta estimaciones de las diferencias entre las varias macroeconómicas originales: crecimiento económico, inflación, tasa de interés líder, así como ingresos tributarios, carga tributaria, déficit fiscal y financiamiento.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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.

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Comment:

En el inciso 4.6 Principales Metas y Resultados de Ejecución Física, páginas 34 a 45 se presentan por entidad los principales resultados no financieros con las diferencias entre las metas iniciales y las metas ejecutadas. Si bien contienen una breve descripción, no es una descripción narrativa que explique a detalle las diferencias.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

Se ha incorporado al documento una sección en el inciso 4.6 denominado Principales Metas y Resultados de Ejecución Física, páginas 34 a 45, si bien presenta datos no financieros en los que se reflejan los insumos, no presenta información relacionada con los resultados.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el documento de Informe de fin de Año en la página 26 se presenta el gasto social y acuerdos de paz, en la página 27 se presenta el gasto de fideicomisos para programas de protección social, asimismo en el inciso 4.3.7 Programa de Atención por Desastres y Calamidades Públicas se presentan datos sobre programas de calamidad pública enfocados a fenómenos naturales. Como se observa, si bien pueden inferirse que benefician a poblaciones vulnerables, no se tiene un detalle de todas las políticas enfocadas a este tipo de grupos poblacionales, y las diferencias se pueden calcular ya que no se presentan como tal.

En el Informe de liquidación del presupuesto, en la página 54-55 se presenta un cuadro sobre Resultados Estratégicos del gobierno el cual contiene algunos datos, no se presentan las diferencias entre lo aprobado y lo ejecutado al final del año para programas o políticas que buscan beneficiar a población vulnerable o empobrecida.

Peer Reviewer

Opinion:

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. As with question 33, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

Answer:

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

Source:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Informe de fin de año.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2023.pdf

Comment:

Si bien se ha incorporado una nueva sección en el informe de fin de año denominada Fondos Extrapresupuestarios de las páginas 45 a 53, en la misma se presentan datos de los ingresos de las entidades autónomas y descentralizadas, específicamente los ingresos aprobados y percibidos sin embargo no se presentan como tal las diferencias con estimaciones originales, en todo caso pueden calcularse manualmente comparando los dos cuadros presentados.

Peer Reviewer

Opinion:

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 for the Year Ended 30 June 2022" (<https://www.treasury.govt.nz/publications/year-end/financial-statements-2022>)

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:

Ministerio de Finanzas Públicas. Informes de fin de año. 2023
<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Liquidación del presupuesto de ingresos y egresos del Estado y cierre contable del ejercicio fiscal enero - diciembre 2023.

<https://www.minfin.gob.gt/images/archivos/liquidacion/2023/enero-diciembre23.pdf>

Comment:

En el documento de Liquidación del presupuesto se encuentra un apartado para los Estados Financieros en los cuales se incluyen notas explicativas sobre los mismos, específicamente las páginas 114 a 156.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/financial-audit-principles/>) for more details.*
- *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:

Contraloría General de Cuentas. Informe de Auditoría 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Informe Ejecutivo

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=11>

Comment:

En Guatemala por ley, la Contraloría General de Cuentas tiene como mandato realizar los tres tipos de auditoría, según el resumen ejecutivo del informe de auditoría para el ejercicio fiscal 2023 en el cuadro No. 2 página 4, se realizaron 678 auditorías, de las cuales 7 fueron de desempeño y el resto incluyó las otras dos auditorías, de cumplimiento y financieras.

Asimismo, en el portal de informes puede consultarse por tipo de auditoría. Ejemplos:

Auditoría de cumplimiento

Consejo Departamental de desarrollo Chiquimula
<https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=MTgzODImSSYwJmpOalJhRURBRmNqUTFOMEpoUVdGR2FGNDVhYTRGZUU2NA==>

Auditoría financiera

Secretaría de planificación y programación de la Presidencia
[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?
z=MTc2MzYmSSYwJmpOalJhRURBRmNqUTFOMEpoUVdGR2FGNDVhYTRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=MTc2MzYmSSYwJmpOalJhRURBRmNqUTFOMEpoUVdGR2FGNDVhYTRGZUU2NA==)

Auditoría de desempeño
Instituto Nacional de Bosques
[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?
z=MTg1MTMmSSYwJmpOalJhRURBRmNqUTFOMEpoUVdGR2FGNDVhYTRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=MTg1MTMmSSYwJmpOalJhRURBRmNqUTFOMEpoUVdGR2FGNDVhYTRGZUU2NA==)

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Informe Ejecutivo. Auditoría a la liquidación del presupuesto General de ingresos y egresos del Estado. Ejercicio fiscal 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=11>

Comment:

Según lo estipula ley orgánica de la Contraloría General de Cuentas, por mandato se debe auditar el presupuesto general de ingresos y egresos de la Nación. Como se observa, el informe citado es la auditoría a dicho presupuesto por lo que se auditan todos los gastos.

Peer Reviewer

Opinion:

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:

e. Not applicable/other (please comment).

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Informe Ejecutivo. Auditoría a la liquidación del presupuesto General de ingresos y egresos del Estado. Ejercicio fiscal 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=11>

Ley orgánica de la CGC
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

La Contraloría General de Cuentas no tiene este mandato, por lo tanto este tipo de auditorías no se realizan.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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

Source:

Contraloría General de Cuentas. Informe de Auditoría 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Informe Ejecutivo. Auditoría a la liquidación del presupuesto General de ingresos y egresos del Estado. Ejercicio fiscal 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=11>

Comment:

El documento citado es el Informe Ejecutivo (resumen) de las auditorías que se realizan.

Peer Reviewer

Opinion:

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:

Contraloría General de Cuentas. Informe de Auditoría 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

No existe un reporte del Ejecutivo en el que se informe sobre las acciones tomadas para abordar los hallazgos de auditoría.

Peer Reviewer

Opinion:

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:

Contraloría General de Cuentas. Informe de Auditoría 2023
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2023>

Comment:

Ni la Contraloría General de Cuentas, ni el Congreso (legislatura) hacen público un informe o reporte que da seguimiento a las medidas adoptadas por el Ejecutivo para abordar las recomendaciones de auditoría.

Peer Reviewer

Opinion:

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:

d. No, there is no IFI.

Source:

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Comment:

En Guatemala no existe una Institución Fiscal Independiente -IFI-.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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Comment:

En Guatemala no existe una Institución Fiscal Independiente -IFI-.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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Comment:

En Guatemala no existe una Institución Fiscal Independiente -IFI-.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

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Comment:

En Guatemala no existe una Institución Fiscal Independiente -IFI-.

Peer Reviewer

Opinion:

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:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

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Comment:

Para el caso guatemalteco, el Congreso de la República no realiza una revisión o discusión previa sobre la política presupuestaria antes de conocer la propuesta de presupuesto del ejecutivo, si bien existe la Comisión de Finanzas Públicas y Moneda del Congreso, la revisión específica se hace posteriormente al recibir la propuesta, a partir de la cual debe emitir un dictamen, pero no hay una revisión previa de la política presupuestaria.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Constitución política de la República de Guatemala. Artículo 171. Literal b).

https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf

Ley Orgánica del Presupuesto Decreto 101-97. Artículo 23 Presentación del proyecto de presupuesto. Página 8 de la ley.

https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Ministerio de Finanzas Públicas. Nota de remisión del Señor Presidente Constitucional de la República al Congreso Nacional de la República.

<https://www.minfin.gob.gt/images/archivos/proypre25/Documentos/Nota%20de%20Remisi%C3%B3n%20del%20Se%C3%B1or%20Presidente%20Constitucional%20al%20Congreso%20de%20la%20Rep%C3%ABlica%20de%20Guatemala.pdf>

Prensa Libre. Ejecutivo presenta proyecto de presupuesto general de la nación 2025

<https://www.prensalibre.com/ahora/guatemala/politica/ejecutivo-presenta-proyecto-de-presupuesto-general-de-la-nacion-2025/>

Comment:

Constitucionalmente en el artículo 171 literal b). Señala que: El Ejecutivo deberá enviar el proyecto de presupuesto al Congreso con ciento veinte días de anticipación a la fecha en que principiará el ejercicio fiscal.

Según lo establece la Ley orgánica del presupuesto Decreto 101-97, en el artículo 23 Presentación del proyecto de presupuesto: El Organismo Ejecutivo presentará el Proyecto de presupuesto general de ingresos y egresos del Estado al Congreso de la República a más tardar el dos de septiembre del año anterior al que regirá, acompañado de la información que se especifique en el reglamento de esta Ley.

Por ley se presenta la propuesta o proyecto de presupuesto 4 meses antes de entrar en vigencia.

Peer Reviewer

Opinion:

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:

Constitución política de la República de Guatemala. Artículo 171. Literal b).

https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf

Ley Orgánica del Presupuesto Decreto 101-97. Artículo 23 Presentación del proyecto de presupuesto. Página 8 de la ley.

https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Comment:

Según lo establece la Constitución Política de la República de Guatemala, en el Artículo 171. Otras atribuciones del Congreso. Literal b) Aprobar, modificar o improbar, a más tardar treinta días antes de entrar en vigencia, el Presupuesto de Ingresos y Egresos del Estado. El Ejecutivo deberá enviar el proyecto de presupuesto al Congreso con ciento veinte días de anticipación a la fecha en que principiará el ejercicio fiscal. Si al momento de iniciarse el año fiscal, el presupuesto no hubiere sido aprobado por el Congreso, regirá de nuevo el presupuesto en vigencia en el ejercicio anterior, el cual podrá ser modificado o ajustado por el Congreso.

Como se observa, el Congreso tiene fecha límite de aprobación el 30 de noviembre de cada año, por lo que se cumple con el estándar de aprobación al menos un mes antes de que entre en vigencia el presupuesto. Esto normalmente ocurre en la práctica, para el ejercicio fiscal 2025 el Congreso de la República aprobó el presupuesto el 26 de noviembre de 2024 (https://www.congreso.gob.gt/noticias_congreso/12564/2025/4#gsc.tab=0)

Peer Reviewer

Opinion:

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:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Constitución política de la República de Guatemala. Artículo 171. Literal b).
https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf

Comment:

Según el artículo 171 literal b). el Congreso puede: Aprobar, modificar o improbar, a más tardar treinta días antes de entrar en vigencia, el Presupuesto de Ingresos y Egresos del Estado. Por lo que constitucionalmente, el Legislativo tiene la potestad de hacer modificaciones que se consideren pertinentes con relación al presupuesto nacional.

Peer Reviewer

Opinion:

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:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/noticias_congreso/12436/2024/3

Congreso de la República de Guatemala. Dictamen Favorable con Modificaciones No. 004-2024
https://www.congreso.gob.gt/assets/uploads/info_legislativo/dictamen/9902d-dictamen-6388-fav-cfpm.pdf

Comment:

En este caso, la nota de prensa del Congreso indica las modificaciones que fueron realizadas en algunos rubros, por ejemplo se señala que el dictamen asigna Q3 mil millones más al Ministerio de Comunicaciones. El realizar las modificaciones es una de las facultades del Congreso según la Constitución Política de la República de Guatemala.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

Congreso de la República de Guatemala. Dictamen Favorable con Modificaciones No. 004-2024
https://www.congreso.gob.gt/assets/uploads/info_legislativo/dictamen/9902d-dictamen-6388-fav-cfpm.pdf

Comment:

La Comisión de Finanzas Públicas y Moneda del Congreso de la República de Guatemala es la responsable de examinar la propuesta de presupuesto y emitir un dictamen técnico al respecto, en esta ocasión emitió el 08 de octubre el dictamen favorable con relación a la revisión del Proyecto de Presupuesto 2025.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Congreso de la República de Guatemala. Comisión de Finanzas Públicas y Moneda.
https://www.congreso.gob.gt/assets/uploads/info_legislativo/dictamen/9902d-dictamen-6388-fav-cfpm.pdf

Comment:

El Congreso de la República cuenta con diversas comisiones sectoriales, pero no existen comisiones específicas por sector que revisen la propuesta de presupuesto, esto queda en manos de la Comisión de Finanzas Públicas y Moneda con exclusividad, la cual tiene dicho mandato.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

d. No, a committee did not examine in-year implementation.

Source:

Ley orgánica del presupuesto.

https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Comment:

Según lo establece la legislación nacional, específicamente a través de la Ley Orgánica del presupuesto, el Ministerio de Finanzas debe reportar cuatrimestralmente la ejecución presupuestaria del año fiscal en curso, sin embargo no existe un comité específico que realice algún tipo de revisión como mecanismo periódico formalmente establecido. Puede ocurrir que bancadas a través de sus jefes de bancada o diputados pueden solicitar a funcionarios del ejecutivo, como ministros por ejemplo u otros, que presenten resultados y avances en relación a un tema en particular, esto se da a través del mecanismo de interpelaciones, pero no implica que un comité específico haga dicha labor.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Ley orgánica del presupuesto.

https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Comment:

La Ley orgánica del presupuesto, en el artículo 32. Modificaciones y transferencias presupuestarias. En la cual establece las condiciones y las diferentes situaciones para que estas se realicen. Las modificaciones pueden ser intra e inter ministeriales, y el procedimiento es que deben notificar del cambio al Congreso de la República y a la Contraloría General de Cuentas, por ley no se requiere la aprobación del Congreso, el caso en que se requiere aprobación del Congreso es para ampliaciones presupuestarias por ejemplo cuando se trata de aprobación de préstamos o incrementos al presupuesto como tal.

Peer Reviewer

Opinion:

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:

Ley orgánica del presupuesto. Artículo 26.

https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Comment:

Similar a lo que ocurre con la colocación de préstamos o ampliaciones presupuestarias, según lo establece la legislación nacional, el Ejecutivo no puede autorizar gastos de ingresos adicionales que no hayan sido aprobados por el Congreso, por lo que está obligado a solicitar la aprobación de estos.

Peer Reviewer

Opinion:

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:

Ley orgánica del presupuesto. Artículo 28. Medidas de ajuste presupuestario.
https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Comment:

La legislación guatemalteca no estipula que las reducciones, ajustes, etc. deban ser aprobadas por el Congreso, la Ley orgánica del presupuesto indica en el Artículo 28: Medidas de ajuste presupuestario. Cuando el comportamiento de los ingresos corrientes muestre una tendencia significativamente inferior a las estimaciones contenidas en el presupuesto general de ingresos y egresos del Estado, el Ministerio de Finanzas Públicas deberá realizar los ajustes pertinentes en el presupuesto, incluyendo el recorte e inmovilización de créditos o el cambio de fuentes de financiamiento de asignaciones presupuestarias.

Peer Reviewer

Opinion:

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:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Contraloría General de Cuentas. Artículos 21, 25 y 26. Decreto 31-2002 Ley orgánica de la Contraloría General de Cuentas:
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Congreso de la República de Guatemala. Congreso recibe informe de auditoría a la liquidación del presupuesto 2023
https://www.congreso.gob.gt/noticias_congreso/11368/2024/1

Comment:

La entrega del informe de Auditoría realizado por la Contraloría General de Cuentas al Congreso de la República, se hace anualmente con base en el Artículo 25 del Decreto 31-2002, Ley Orgánica de la Contraloría General de Cuentas, que establece que el mismo será presentado en un plazo máximo de 150 días después de cierre del ejercicio fiscal anterior, incluyendo los resultados y dictamen de la auditoría practicada a los estados financieros y ejecución presupuestaria de ingresos y gastos de los organismos del Estado, instituciones, entidades autónomas y descentralizadas.

Si bien se cumple con lo estipulado en la ley, no existe evidencia de que un comité o comisión revise el informe de Auditoría, en la práctica el informe es recibido y según la nota de prensa del Congreso de la República este es trasladado a los diputados, pero no queda claro cuál es el seguimiento del informe o lo que se hace con él.

Peer Reviewer

Opinion:

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:

Ley orgánica de la contraloría general de cuentas. Artículo 12. Autoridad superior y Artículo 24. Sustitución
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Constitución Política de la República de Guatemala. Artículo 233. Contraloría general de cuentas.

https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf

Comment:

Según establece la ley, el Contralor General debe ser elegido por mayoría absoluta en el Congreso de la República, a través del sistema de comisiones de postulación. La independencia está garantizada en la Constitución, en la Ley Orgánica de la Contraloría y en su reglamento. En particular la constitución señala lo siguiente:

Artículo 233. Elección del Contralor General de Cuentas. El jefe de la Contraloría General de Cuentas, será electo para un período de cuatro años, por el Congreso de la República, por mayoría absoluta de diputados que conformen dicho Organismo. Sólo podrá ser removido por el Congreso de la República en los casos de negligencia, delito y falta de idoneidad. Rendirá informe de su gestión al Congreso de la República, cada vez que sea requerido y de oficio dos veces al año. Gozará de iguales inmunidades que los magistrados de la Corte de Apelaciones. En ningún caso el Contralor General de Cuentas podrá ser reelecto.

Peer Reviewer

Opinion:

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:

Ley orgánica de la contraloría general de cuentas. Artículo 24. Sustitución
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

El mandato del contralor es por cuatro años, en caso de remoción debe ser por orden judicial y el legislativo debe realizar nuevamente un proceso de elección formal tal como indica la ley orgánica de la contraloría el cual indica:

Artículo 24. Sustitución. En caso de renuncia o remoción en el ejercicio del cargo o por fallecimiento del Contralor General de Cuentas, el Congreso de la República, mediante el procedimiento constitucional, elegirá al nuevo titular para que complete el período que haya quedado inconcluso. En caso de ausencias temporales justificadas, el Subcontralor de probidad asumirá la jefatura de la institución.

Asimismo, según lo estipula el artículo 233: "Sólo podrá ser removido por el Congreso de la República en los casos de negligencia, delito y falta de idoneidad."

Peer Reviewer

Opinion:

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:

Ley orgánica de la contraloría general de cuentas. Artículo 32. Presupuesto. y Artículo 34. Formulación presupuestaria.
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

El presupuesto de la CGC tiene una asignación constitucional inamovible:

Artículo 32. Presupuesto. Corresponde a la Contraloría General de Cuentas una asignación anual no menor del uno por ciento (1%) de los ingresos ordinarios del Estado, determinados en el Presupuesto General de Ingresos y Egresos del Estado para cada ejercicio fiscal, para cubrir los gastos de funcionamiento y fiscalización que le corresponde por mandato constitucional. Para el efecto, el Ministerio de Finanzas Públicas incluirá en el Presupuesto General de Ingresos y Egresos del Estado de cada año, la transferencia corriente respectiva y trasladará los recursos a la Contraloría General de Cuentas, conforme a la programación de gastos que la misma le presente.

Por otro lado, es la misma Contraloría quien elabora y presenta al Congreso y al Ejecutivo según ley su propio presupuesto, por lo cual hay independencia en cuanto al mismo:

Artículo 34. Formulación del presupuesto. La Contraloría General de Cuentas formulará y remitirá anualmente su Presupuesto de Ingresos y Egresos al Organismo Ejecutivo y al Congreso de la República, el cual deberá ser incrementado de acuerdo con las necesidades reales de la institución y conforme a las disponibilidades financieras del Estado.

Peer Reviewer
Opinion:

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://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Ley orgánica de la contraloría general de cuentas. Artículo 2 Ámbito de competencia y Artículo 3. Objetivos.
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

Según lo estipula la ley, la CGC puede auditar sin ningún impedimento y de forma discrecional y aleatoria según considere pertinente. Específicamente la ley señala:

Artículo 2. Ámbito de Competencia. Corresponde a la Contraloría General de Cuentas la función fiscalizadora y de control gubernamental en forma externa de los activos y pasivos, derechos, ingresos, egresos y en general todo interés hacendario de los Organismos del Estado, Entidades Autónomas y Descentralizadas, las Municipalidades y sus Empresas, Fideicomisos constituidos con Fondos Públicos, Consejos de Desarrollo, Instituciones o Entidades Públicas que por delegación del Estado presten servicios, instituciones que integran el sector público no financiero, de toda persona, entidad o institución que reciba fondos del Estado o haga colectas públicas y de empresas no financieras en cuyo capital participe el Estado, bajo cualquier denominación así como las empresas en que éstas tengan participación. También están sujetos a esta fiscalización y control externo los contratistas de obras públicas, Organizaciones No Gubernamentales, Asociaciones, Fundaciones, Patronatos, Comités, Organismos Regionales e Internacionales, Fideicomisos y cualquier persona individual o jurídica, pública o privada, nacional o extranjera, que por delegación del Estado reciba, invierta o administre fondos públicos, incluyendo donaciones recibidas y ejecutadas por el Estado, en lo que se refiere al manejo de estos fondos. La función técnica rectora de la fiscalización y control de las entidades sujetas a su fiscalización la realizará la Contraloría General de Cuentas independientemente que dentro de la institución o entidad fiscalizada exista algún órgano o dependencia que tenga bajo su responsabilidad la fiscalización interna de sus operaciones, aunque dichas funciones estén contenidas en Ley o en sus reglamentos internos. Se exceptúan las entidades del sector público sujetas por ley a otras instancias de fiscalización externa.

Peer Reviewer

Opinion:

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:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Ley orgánica de la contraloría general de cuentas. Artículo 37. Control de calidad institucional
<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

Los procesos de auditoría no son revisados por una agencia independiente. Aunque existen mecanismos de fortalecimiento institucional a través de los cuales se hacen controles de calidad institucional, y por ley establecen mecanismos para revisión de sus procesos con el fin de mejorar las auditorías, tal como establece la ley:

Artículo 37. Control de calidad institucional. La Contraloría General de Cuentas diseñará los mecanismos de evaluación permanente de sus operaciones para elevar la calidad de sus servicios, implementando los procedimientos que le permitan identificar las áreas críticas y disminuir los niveles de riesgo dentro de sus operaciones para garantizar un mejor servicio al sector gubernamental y a la comunidad.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

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:

d. Never.

Source:

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Comment:

En la práctica existen ocasiones en que puedan darse citaciones o invitaciones por parte de bancadas o diputados para conocer respecto algunas auditorías de temas de interés de los diputados, se pueden solicitar informes detallados, etc. pero no implica formar parte de una audiencia o testificar como tal ya que no esta contemplado por ley. Las interpelaciones se pueden realizar a ministros según el artículo 166 de la Constitución de la República, en estas puede participar la Contraloría pero no implica testificar como tal.

Por otro lado, presentan el informe de auditoría al Congreso tal como indica la ley, y asimismo se hacen públicos a través de su portal los informes de gestión de la Contraloría.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used exclusively by line ministries should not be considered when answering this question.

If there is clear evidence that subnational engagements influence the national budget, these may be included. For instance, some countries have established local or regional councils that engage citizens in budget discussions, and if there is documented evidence that feedback from these consultations is reflected in the National Budget, they can be considered. For example, in the Dominican Republic, Provincial Development Councils facilitate citizen engagement in budget discussions. The executive's budget documents, such as Annex I, include a chapter on citizen participation that details the efforts made in preparation of the 2023 budget to enhance public participation in fiscal policy (<https://www.digepres.gob.do/wp-content/uploads/2023/03/8.-Participaci%C3%B3n-Ciudadana-en-la-Formulaci%C3%B3n-del-PGE-20231.pdf>).

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, published policy consultation exercises, and online consultation 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 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:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Source:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025
<https://tallerdepresupuestoabierto.minfin.gob.gt/diciembre-2024/>

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025. Propuestas recibidas
<https://tallerdepresupuestoabierto.minfin.gob.gt/propuestas-recibidas/>

Video explicativo: Proceso de Talleres de Planificación y Presupuesto Abierto 2025
<https://www.youtube.com/watch?v=RriIjXO9i-k&list=TLGGen7b2gLxawEyNzA1MjAyNQ>

Video explicativo en idiomas mayas
<https://www.youtube.com/playlist?list=PL7XWt7ciZ31La2m6NcrCQwqpMHeYOVcrN>

Comment:

Luego de la experiencia durante varios años de realización de los talleres de presupuesto abierto, en 2024 para la formulación del presupuesto 2025, el Ministerio de Finanzas realizó una serie de modificaciones y ajustes a la metodología y desarrollo de los talleres de presupuesto abierto para lo cual colocaron un video explicativo del nuevo proceso tanto en castellano como en algunos idiomas mayas(q'eqchi, mam y kaqchikel).

En esta ocasión, en conjunto con la Secretaría General de Planificación y Programación de la Presidencia, llevaron a cabo los talleres denominados Planificación y Presupuesto Abierto 2025. Se elaboraron en tres fases:

Fase I. Formación en los ámbitos de planificación y fiscales.

Fase II. Taller de planificación y presupuesto abierto.

Fase III. Presentación final de planificación y presupuesto abierto.

En la fase II organizaciones de sociedad civil o personas del público presentaron sus propuestas según los lineamientos establecidos por el MINFIN, asimismo, diversas instituciones públicas presentaron elementos para la discusión de la formulación presupuestaria, por ejemplo el Banco de Guatemala, Superintendencia de Administración Tributaria, MINFIN, etc.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

125b. Based on the response to question 125, select the option that best describes the public engagement mechanism used by the executive to involve citizens during the budget formulation stage.

GUIDELINES:

- *Pre-Budget Consultations*
 - *Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.*
 - *Helps identify public priorities and address concerns before decisions are made.*
- *Participatory Budgeting*
 - *A direct mechanism where citizens help decide how a portion of public funds is allocated.*
 - *Typically implemented at the local level but sometimes linked to national budget planning.*
- *Regional or Development Councils*
 - *Local or regional advisory councils provide structured citizen engagement and ensure national budget decisions reflect local needs and vice versa. They are often made up of both government and civil society representation.*
 - *Feedback from these councils is usually integrated into the final budget*

- *Citizens' Assemblies*
 - *Randomly selected representative groups of citizens discuss and provide recommendations on budget priorities.*
 - *Assemblies deliberate on key fiscal policies, ensuring diverse perspectives are considered in decision-making.*
 - *Their recommendations may directly influence government budget proposals.*
- *Public Consultations*
 - *Open forums where government officials present the budget and receive feedback from the public.*
 - *Often organized in collaboration with parliaments, civil society, or media outlets.*
- *Online Platforms and Digital Consultations*
 - *Governments use dedicated websites and digital platforms to gather public input.*
 - *Interactive tools, such as surveys, discussion forums, and live Q&A sessions, make engagement more accessible.*

Please use the comments to explain your selection or to explain why you chose an alternative option that better fits the mechanism.

Answer:

Pre-Budget Consultations

Source:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025

<https://tallerdepresupuestoabierto.minfin.gob.gt/diciembre-2024/>

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025. Propuestas recibidas

<https://tallerdepresupuestoabierto.minfin.gob.gt/propuestas-recibidas/>

Ejemplo Propuesta Foro Ciudadano por la Salud de los Pueblos

<https://tallerdepresupuestoabierto.minfin.gob.gt/wp-content/uploads/2024/07/1.-06-07-2024-Propuesta-FCPSP-PA-2025-MSPAS.pdf>

Ejemplo de respuesta: <https://tallerdepresupuestoabierto.minfin.gob.gt/wp-content/uploads/2024/09/1.Presentacion-final-PPA-MSPAS.docx>

Comment:

Para los talleres de presupuesto abierto 2025 realizado por MINFIN y SEGEPLAN, se hicieron consultas al público para recibir propuestas técnicas en torno al presupuesto, específicamente se presentaron algunas propuestas de personas individuales y organizaciones de la sociedad civil en donde por temas particulares o sectoriales, el público realizó algunas sugerencias y propuestas para que pudieran ser consideradas y evaluadas para su incorporación al presupuesto. Posteriormente en la Fase III de los talleres, MINFIN dio a conocer no solo las propuestas recibidas durante la fase II (se registraron 11 propuestas), sino que las respuestas de aceptación o no, según su viabilidad técnica, financiera y legal.

Peer Reviewer

Opinion:

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:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Source:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025
<https://tallerdepresupuestoabierto.minfin.gob.gt/diciembre-2024/>

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025. Propuestas recibidas
<https://tallerdepresupuestoabierto.minfin.gob.gt/propuestas-recibidas/>

Ministerio de Finanzas Públicas. Presentación talleres
<https://www.youtube.com/playlist?list=PL7XWt7ciZ31La2m6NcrCQwqPMHeYOVcrN>

Comment:

Para los talleres evaluados en esta encuesta, se logró evidenciar que se incluyeron a grupos vulnerables, particularmente mujeres, a través de la participación de organizaciones vinculadas a dicho grupo. En ese sentido, se pueden identificar la participación y propuesta del Grupo Guatemalteco de Mujeres, así como de la Coordinadora Agenda Política Mujeres en Diversidad.

Otro aspecto relevante a destacar es que el MINFIN incorporó presentaciones para invitar a participar al público en cuatro idiomas: castellano, mam, Kaqchikel y Q'echi (<https://www.youtube.com/playlist?list=PL7XWt7ciZ31La2m6NcrCQwqPMHeYOVcrN>) con el objeto de acercarse a poblaciones indígenas interesadas en participar.

Peer Reviewer

Opinion:

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget formulation stage.

Select all that apply:

Answer:

Macroeconomic issues
Revenue forecasts, policies, and administration
Social spending policies
Deficit and debt levels

Public services

Source:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025
<https://tallerdepresupuestoabierto.minfin.gob.gt/diciembre-2024/>

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025. Propuestas recibidas
<https://tallerdepresupuestoabierto.minfin.gob.gt/propuestas-recibidas/>

Comment:

Según refleja el portal sobre los talleres de planificación y presupuesto abierto 2025, se abordaron diversos temas de relevancia para la fase de formulación del presupuesto, particularmente ingresos macroeconómicos, ingresos públicos y gasto social, entre otros.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Vale mencionar que en el tema de la inversión, éste es abordado conjuntamente por la Secretaría de Planificación y Programación de la Presidencia y el Ministerio de Finanzas Públicas así como con el acompañamiento de la Secretaría de Coordinación de la Presidencia de la República, en las reuniones programadas con los Consejos de Desarrollo Urbano y Rural en el nivel departamental. El objetivo es dar a conocer los lineamientos sobre la inversión pública (formación bruta de capital) a efecto que desde el nivel comunitario con la participación de la población y otros sectores, se identifiquen las obras que se presentarán en el anteproyecto de presupuesto para el siguiente ejercicio fiscal en caso de los consejos, y ante las instituciones en el caso de algún proyecto que requiere la intervención de algún ente rector. Asimismo éstas solicitudes son incorporadas en el Sistema Nacional de Inversión Pública y con base en ello, se solicitan los recursos correspondientes. Una vez es aprobado el presupuesto por el Congreso de la República, también son aprobadas las obras respectivas. Por tanto la participación se da en otro espacio que norma la Ley de Consejos de Desarrollo Urbano y Rural. Estas actividades están programadas en la Estrategia de Formulación presupuestaria para 2025, en el respectivo cronograma, como actividad No. 5 del proceso de elaboración de anteproyectos, página 35, enlace: chrome-extension://efaidnbmnnpbpcjpcglclefindmkaj/https://www.minfin.gob.gt/images/downloads/presupuesto_formulacion/2025-29/estrategia-2025-29.pdf

Researcher Response

Se agradece el comentario y ampliación del gobierno respecto a la inversión y se reconoce el rol de SEGEPLAN y MINFIN para la discusión de esta en los Consejos de Desarrollo Urbano y Rural.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer 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:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025
<https://tallerdepresupuestoabierto.minfin.gob.gt/diciembre-2024/>

Comment:

Si bien existen esfuerzos por generar espacios de participación, en la fase de implementación no se tiene aún un mecanismo particular que permita la participación pública.

Peer Reviewer

Opinion:

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:

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Comment:

No se incluye participación en la fase de implementación, por ende tampoco se incluye a población vulnerable o no representada.

Peer Reviewer

Opinion:

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget implementation stage.

Select all that apply:

Answer:

None of the above

Source:

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Comment:

No existen mecanismos formales de participación pública durante la fase de implementación.

Peer Reviewer

Opinion:

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:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Source:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025
<https://tallerdepresupuestoabierto.minfin.gob.gt/diciembre-2024/>

Comment:

La participación únicamente se ha generado en la fase de formulación del presupuesto. Para este proceso, debe indicarse que el Ministerio de Finanzas Públicas realizó una convocatoria para participar en los talleres, indicando las diferentes áreas o temáticas a abordar en los talleres. Para participar las personas fueron invitadas a registrarse a través de un formulario en línea y así poder presentar sus propuestas, lo cual se llevó a cabo específicamente en la fase II de los talleres.

Peer Reviewer

Opinion:

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:

a. Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

Source:

Ministerio de Finanzas Públicas. Talleres de Planificación y Presupuesto Abierto 2025. Propuestas recibidas
<https://tallerdepresupuestoabierto.minfin.gob.gt/propuestas-recibidas/>

Ejemplo Propuesta Foro Ciudadano por la Salud de los Pueblos

<https://tallerdepresupuestoabierto.minfin.gob.gt/wp-content/uploads/2024/07/1.-06-07-2024-Propuesta-FCPSP-PA-2025-MSPAS.pdf>

Ejemplo de respuesta: <https://tallerdepresupuestoabierto.minfin.gob.gt/wp-content/uploads/2024/09/1.Presentacion-final-PPA-MSPAS.docx>

Comment:

En el enlace de las propuestas recibidas, se encuentra el registro de las diferentes respuestas en formato Word y la presentación Power Point que realizaron las instituciones para explicar la manera en que fueron incorporadas o no las propuestas del público y organizaciones de sociedad civil.

Peer Reviewer

Opinion:

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:

Sin fuente.

Comment:

Como se indicó no existen mecanismos formales de participación en la fase de implementación del presupuesto.

Peer Reviewer

Opinion:

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:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Source:

Ministerio de Finanzas Públicas. Estrategia de Programación del Proceso de Planificación y Formulación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2025 y Multianual 2025-2029. Apartado 8. Cronograma estimado de actividades. Página 35 Renglón 18 Actividades de Presupuesto Abierto
https://www.minfin.gob.gt/images/downloads/presupuesto_formulacion/2025-29/estrategia-2025-29.pdf

Comment:

El MINFIN incorporó en el Cronograma de actividades un renglón específico en el que se señala la realización de Actividades de Presupuesto Abierto en el período del 01 de abril al 16 de julio de 2024, en dicho periodo se llevaron a cabo las fases I (del 03 al 07 de junio) y fase II (10 al 14 de junio) de los talleres de presupuesto abierto.

Peer Reviewer

Opinion:

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

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 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:

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Comment:

De manera específica los ministerios sectoriales no cuentan con mecanismos de participación, si bien existen diversidad de organizaciones de sociedad civil y personas que a lo individual pueden buscar incidencia, un espacio formal de participación o mecanismos no se ha creado para tal efecto.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings 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).

** Answer "c" still applies if the legislature holds hearings on the budget that are open for citizens to attend in person, but at which no public input is received (public online hearings without active citizen participation do not count for the purposes of a "c" response). However, in this case questions Q137-138 should then be marked as "d." unless select individuals or groups were invited to provide input.

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 may invite specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Congreso de la República de Guatemala.

Expertos analizan el presupuesto 2025

https://www.congreso.gob.gt/noticias_congreso/12116/2024/3#gsc.tab=0

Inicia fase de audiencias públicas

https://www.congreso.gob.gt/noticias_congreso/12228/2024/3#gsc.tab=0

Finaliza Primera semana de audiencias públicas

https://www.congreso.gob.gt/noticias_congreso/12249/2024/3#gsc.tab=0

Inicia tercera semana de audiencias públicas

https://www.congreso.gob.gt/noticias_congreso/12318/2024/3

Finaliza fase de audiencias

https://www.congreso.gob.gt/noticias_congreso/12331/2024/3

Finanzas recibió a 64 instituciones en tres semanas

https://www.congreso.gob.gt/noticias_congreso/12334/2024/3

Comment:

Para la aprobación del presupuesto 2025, el Congreso de la República de Guatemala a través de la Comisión de Finanzas Públicas y Moneda llevó a cabo una serie de audiencias públicas durante 3 semanas, en las cuáles prácticamente se recibieron a instituciones de gobierno como ministerios, secretarías, así como otras entidades públicas y organizaciones no gubernamentales que ejecutan fondos públicos. Por otro lado, se invitaron a expertos en temas económicos, representantes de organizaciones como CIEN, ASIES, ICEFI:

El 25 de septiembre, los diputados de la Comisión escucharon la opinión de expertos en temas económicos, entre ellos Mario García, de la Fundación 2020; Pedro Prado, de la Asociación de Investigación y Estudios Sociales (Asies); Sergio Lavarreda, del Centro de Investigaciones Económicas Nacionales (CIEN) y Ricardo Barrientos, del Instituto Centroamericano de Estudios Fiscales (Icefi). (fuente: https://www.congreso.gob.gt/noticias_congreso/12116/2024/3#gsc.tab=0)

Peer Reviewer**Opinion:****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, only these key topics are considered. Check the box(es) to identify which key topics the legislature engages with citizens on:

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 "None of the above" applies if in q136 the requirements for a "c" response or above are not met or if the legislature holds public hearing, but does not use public participation mechanisms during its deliberations on the annual budget (e.g. inviting citizens/CSOs to testify).

Select all that apply:

Answer:

Macroeconomic issues
Deficit and debt levels

Source:

Congreso de la República de Guatemala.

Expertos analizan el presupuesto 2025

https://www.congreso.gob.gt/noticias_congreso/12116/2024/3#gsc.tab=0

Comment:

La Comisión de Finanzas Públicas y Moneda del Congreso de la República de Guatemala invitó a expertos en temas económicos quienes representan a organizaciones de sociedad civil, específicamente ASIES, Fundación 2020, CIEN e ICEFI. Entre los temas que se evidencia que se abordaron se tienen escenarios macroeconómicos y proyecciones de ingresos tributarios 2025, déficit fiscal, gasto social y temas vinculados a transparencia y medidas anticorrupción.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

IBP Comment

En el marco de una revisión orientada a asegurar la consistencia metodológica y la comparabilidad entre países, IBP ajustó la selección de temas. Si bien la evidencia presenta referencias a proyecciones de ingresos y a sectores como educación y salud, estas se formulan a un nivel agregado dentro de una discusión de carácter macrofiscal, sin evidenciar un tratamiento específico o sustantivo de políticas de ingresos ni de políticas de gasto social conforme a los criterios establecidos en la metodología OBS. En consecuencia, y con el fin de evitar la sobreinterpretación de referencias generales, se han deseleccionado las opciones "Revenue forecasts, policies, and administration" y "Social spending policies".

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 (be 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:

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Comment:

No existen evidencias de cómo se tomaron en cuenta los insumos o aportes de los expertos consultados.

Peer Reviewer

Opinion:

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:

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Comment:

No hay evidencia que se ha dado un seguimiento al informe de auditoría y por lo tanto tampoco se tienen evidencias de que se han realizado audiencias públicas en las que el público provea insumos o aportes relacionados al informe de auditoría.

Peer Reviewer
Opinion:

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:

Contraloría General de Cuentas. Auditoría social
<https://www.contraloria.gob.gt/index.php/acciones-en-auditoria-social/>

Contraloría General de Cuentas. Denuncia ciudadana
<https://www.contraloria.gob.gt/index.php/denunciaciudadana/>

Comment:

La contraloría cuenta con un espacio de denuncias las cuales son insumos para las auditorías. El mecanismo de denuncia es online a través del portal web o bien a través de la línea de denuncias 1506. En el portal de denuncias el público no solo puede realizar la denuncia sino que también puede consultar el estado de su denuncia.

Adicionalmente, la CGC ha incorporado un enlace denominado Auditoría Social, el cual es un módulo en el que se explica al ciudadano las acciones que están realizando para orientar a la población a participar de manera responsable en la fiscalización de los recursos públicos.

Peer Reviewer
Opinion:

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:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Contraloría General de Cuentas. Auditoría social
<https://www.contraloria.gob.gt/index.php/acciones-en-auditoria-social/>

Contraloría General de Cuentas. Denuncia ciudadana
<https://www.contraloria.gob.gt/index.php/denunciaciudadana/>

Contraloría General de Cuentas. Consulta de denuncia
<https://appweb.contraloria.gob.gt/PortalCGC/ng/#/Home/Denuncia/Consulta/externa>

Comment:

Si bien no existe un reporte sobre cómo se utilizan los insumos de los ciudadanos para la auditoría, a través de las denuncias, no solo se pueden dar insumos, sino que en la página se puede consultar el estado de las denuncias.

Por otro lado, se han adicionado boletines sobre las acciones realizadas en materia de auditoría social.

Peer Reviewer

Opinion:

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:

b. The requirements for an "a" response are not met.

Source:

Contraloría General de Cuentas. Denuncia ciudadana
<https://www.contraloria.gob.gt/index.php/denunciaciudadana/>

Contraloría General de Cuentas. Consulta de denuncia
<https://appweb.contraloria.gob.gt/PortalCGC/ng/#/Home/Denuncia/Consulta/externa>

Comment:

Si bien existe espacio para denuncias, no se conoce de la existencia de un mecanismo claro en el cual los ciudadanos puedan aportar a los informes de auditoría o sean tomados en cuenta, y si esto se realiza no se hace público.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree