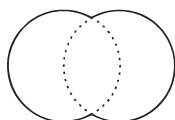


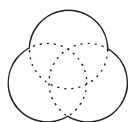
Guatemala

Overview



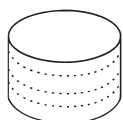
Transparency:

71 /100



Public Participation:

41 /100



Oversight:

56 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 83 countries.

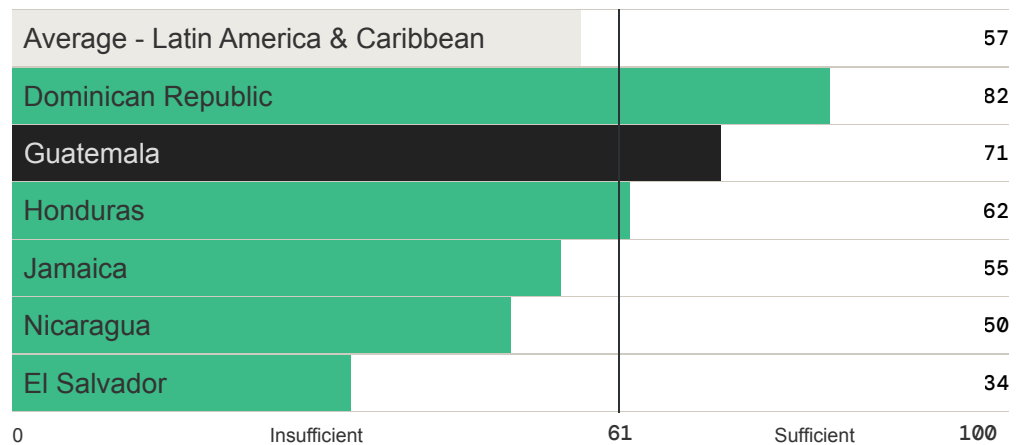
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

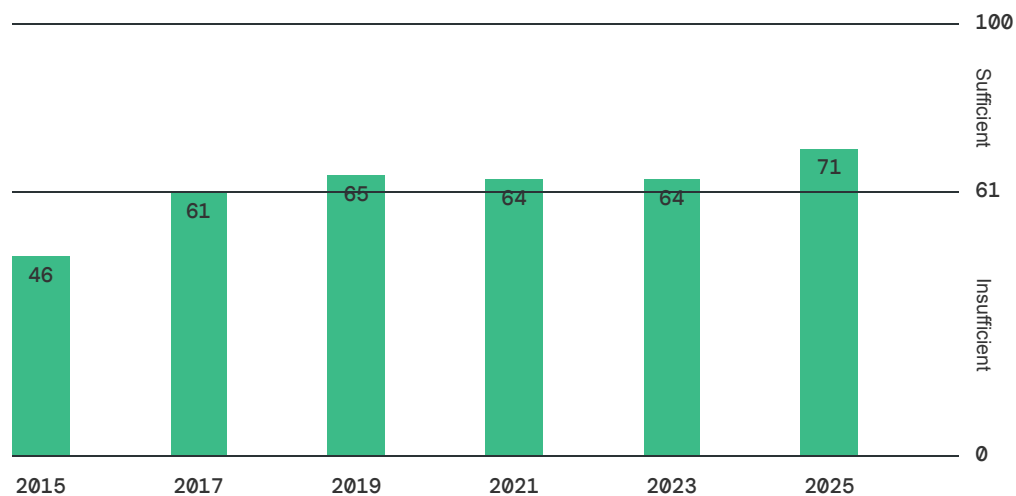
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Guatemala has a transparency score of **71** (out of 100).

Transparency in Guatemala compared to others



How has the transparency score for Guatemala changed over time?



Public availability of budget documents in Guatemala

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	⊘	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	⊘	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Guatemala makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025	78
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2025	62
Enacted Budget	The budget that has been approved by the legislature.	2024	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2025	75
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	89
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024	81
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023	76
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	67

Guatemala's transparency score of **71** in the OBS 2025 is moderately higher than its score in 2023.

What changed in OBS 2025?

Guatemala has increased the availability of budget information by:

- Increasing the information provided in the In-Year Reports by expanding data on revenue and data on expenditures.

Recommendations

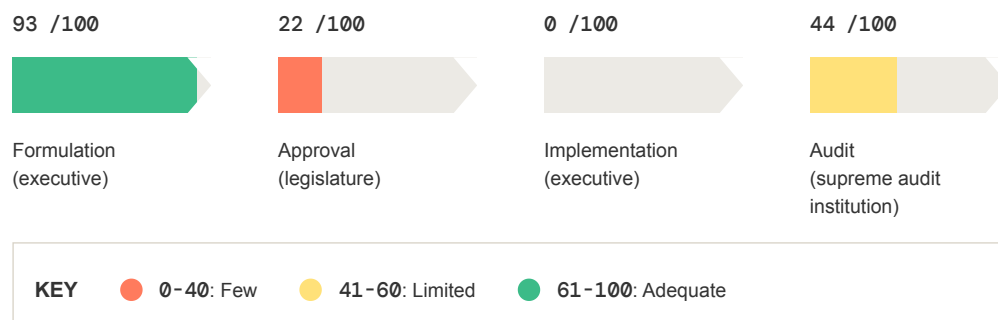
Guatemala should prioritize the following actions to improve budget transparency:

- Include in the Executive's Budget Proposal more comprehensive disclosures of fiscal risks and multi-year projections (including BY+2 estimates), by strengthening the disclosure of extra-budgetary fund information, quasi-fiscal activities, expenditure arrears information, asset information, policy and priority information for a multi-year period, and multi-year revenue projections.

Additionally, include in the Executive's Budget Proposal a clearer and more systematic explanation of how government policies and programs, both new and existing, are linked to budget allocations, by strengthening the narrative that connects policy objectives with spending and incorporating estimates that allow this relationship to be explicitly traced across the budget.

- Include in the Year-End Report more comprehensive data on debt and policy and performance information, by strengthening the disclosure of comparisons between projected borrowing estimates and actual outcomes and original level of funds for policies impacting the most impoverished and actual amounts.
- Improve the comprehensiveness of the Citizens Budget, by strengthening the disclosure of citizen versions across the budget cycle, including during the execution and audit phases, as well as core fiscal and policy information.
- Improve the comprehensiveness of the Audit Report, by strengthening the disclosure of steps taken by the executive to address audit recommendations.

Extent of opportunities for public participation in the budget process



Recommendations

Guatemala's Ministerio de Finanzas Públicas has established pre-budget consultations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.

Guatemala's Congreso de la República has established committee hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Guatemala's Contraloría General de Cuentas has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

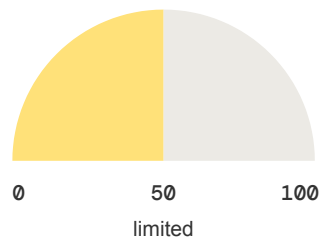
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Oversight

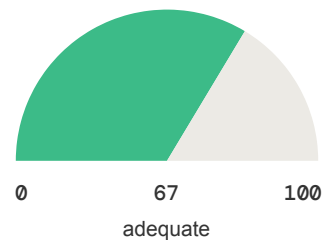
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Guatemala, together, provide limited oversight during the budget process, with a composite oversight score of **56** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Guatemala's Congreso de la República provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Guatemala Contraloría General de Cuentas, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency, such as a peer SAI or an international organization, on an annual basis, and that the results of these reviews are publicly disclosed.

The benefit of establishing independent fiscal institutions

Guatemala does not have an independent fiscal institution (IFI). IFIs are widely recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Mario Eduardo Celada
Centro Internacional para Investigaciones en Derechos Humanos
<https://ciidhguatemala.org/>
mariocelada6@gmail.com
- To further strengthen the research, in Guatemala the draft questionnaire is reviewed by a representative of the Ministerio de Finanzas Públicas.